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# Public Accounts of Canada

# 2003

## Volume II

### Part I

### Details of Expenses and Revenues







Government  
of Canada

Gouvernement  
du Canada

Prepared by the  
Receiver General for Canada

# Public Accounts of Canada 2003

## Volume II

### Part I

### Details of Expenses and Revenues



Canada

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2002-2003

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# INTRODUCTION TO THE PUBLIC ACCOUNTS OF CANADA

## Nature of the Public Accounts of Canada

The *Public Accounts of Canada* is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 64 of the *Financial Administration Act*.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the Accounts of Canada and from more detailed records maintained in departments and agencies. The Accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

## Format of the Public Accounts of Canada

The *Public Accounts of Canada* is produced in two volumes. Volume I presents a summary analysis of the financial transactions of the Government.

Volume II is published in two parts. Part I presents the financial operations of the Government, segregated by ministry while Part II presents additional information and analyses.

Part I is designed to reflect as closely as possible the form and content of Part II of the Main Estimates. Certain tables and statements in Part I

display the source and disposition of spending authorities. The level of details provided for the source and disposition of authorities is explained below:

### • Source of Authorities

- *Available from previous years*  
Spending authorities allowed to be brought forward from the previous year. Includes only those authorities where there is a specified dollar limit on total spending, or on the accumulated outstanding balance of items where revenues and receipts are available for spending. Usually these items represent revolving funds, proceeds from the disposal of surplus Crown assets or loans authorities. These amounts are available for spending without further approval from Parliament.

### • Main and Supplementary Estimates

- Include:
  - spending authorities requested in the Estimates;
  - forecasts included in the Estimates of spending under authorities granted in various other statutes including Appropriation Acts of previous years.
- *Adjustments and transfers*

Include:

- transfers from or to other ministries such as Treasury Board Votes 5, 10 and 15 or changes in ministry responsibility;
- transfers within the ministry from one vote to another (under Parliamentary authority), or between transfer payments;

- changes to statutory amounts due to adjustments of spending forecasts included in the Estimates, due to cancellation or amendment to statutes or due to adjustments of Crown corporations borrowing authorities;
- amounts of previous years' overexpenditures paid or settled in the current year.
- proceeds from the disposal of surplus Crown assets.
- *Total available for use*  
Authorities available for spending during the current year (net of forecasted revenues and receipts available for spending).

### • Disposition of Authorities

- *Used in the current year*  
Amounts spent in the current year (net of actual revenues and receipts available for spending).
- *Lapsed (variance under)*  
Unused spending authorities which cannot be carried forward to a subsequent year.
- *Overexpended (variance over)*  
Excess of spending over authorities granted.
- *Available for use in subsequent years*  
Unused spending authorities which have not lapsed and which are carried forward to a subsequent year.
- *Used in the previous year*  
Amounts spent in the previous year (net of actual revenues and receipts available for spending). For authorities or transfer pay-

ments that no longer exist in the current year, the related total net expenditures of the previous year are reported as a single amount in line with the notation "Appropriations (items) not required for the current year".

The content of Part I is summarized as follows:

**(a) Summary Tables (Section 1)**

Section 1 includes the following tables which provide summaries of the financial operations contained in the ministerial sections:

- Table 1 presents the revenues and expenses
- Table 2 presents expenditures by type for each ministry
- Table 2a reconciles Table 2 with Table 1
- Table 2b presents details by ministry of the other transfer payments
- Table 2c presents details of the other program expenses of other ministries
- Table 3 presents expenditures by standard object for each ministry
- Table 3a reconciles Table 3 with Table 1
- Table 4 presents revenues by ministry
- Table 4a reconciles Table 4 with Table 1
- Table 4b presents sales of goods and services by ministry
- Table 5 presents the source and disposition of budgetary authorities by ministry
- Table 6 presents the source and disposition of non-budgetary authorities by ministry
- Table 7 presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory)

Section 1 also includes, as appendices, the full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all authorities available from previous years, of all non-lapsing authorities granted/repealed in the current year, and of all authorities for the spending of proceeds from the disposal of surplus Crown assets.

**(b) Ministerial Sections (Sections 2 to 24)**

There is one section for each ministry. The programs for the departments and agencies for which a Minister is responsible to Parliament are grouped together to provide a total ministry presentation. Each ministerial section provides a statement of program objectives and business line descriptions. Each ministerial section also includes, where applicable, a uniform set of statements to present each ministry's financial operations. These statements are:

- *Ministry Summary*  
This statement displays by program the source and disposition of each budgetary and non-budgetary authority granted by Parliament in Appropriation Acts and other statutes.
- *Programs by Business Line*  
This statement displays by program the total authorities available for use and the authorities used in the current year for each business line under each type of expenditure (operating, capital, transfer payments and non-budgetary).
- *Transfer Payments*  
This statement displays by program the source and disposition of authorities for each transfer payment.

• *Details of Respendable Amounts*

This statement displays by program the nature of revenues and receipts which increase the amounts which may be spent from appropriations having net voting authority.

• *Revenues*

This statement displays by program the nature of revenues under each main classification of revenues.

The statements in the ministerial sections are designed so that the relevant totals and sub-totals may be traced directly to a preceding statement and then to the Summary Tables in Section 1. In this way:

- data in the *Transfer Payments* statement can be traced to the *Programs by Business Line* statement which can in turn be traced to the *Ministry Summary* (of source and disposition of authorities) statement. Data in the *Ministry Summary* statement can be traced to the *Summary Tables* (Tables 5, 6 and 7) in Section 1.
- data in the *Details of Respendable Amounts* statement can be traced to the *Programs by Business Line* statement and also to *Summary Table 3* in Section 1.
- data in the *Revenues* statement can be traced to *Summary Table 4* in Section 1.

# SECTION 1

2002-2003

*PUBLIC ACCOUNTS OF CANADA*

## Summary Tables

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## Statement of Revenues and Expenses

Table 1 presents revenues and expenses for fiscal year 2002-2003. In addition, detailed information is provided in Volume I, Section 3 of the *Public Accounts of Canada*.  
(in thousands of dollars)

REVENUES	2002-2003	EXPENSES	2002-2003
<b>TAX REVENUES—</b>		<b>Transfer Payments—</b>	
Income tax—		Old age security benefits, guaranteed income supplement and spouse's allowance	25,692,395
Personal	89,529,675	Other levels of government —	
Corporation	22,221,626	Canada health and social transfer	21,100,000
Other income tax revenues	3,291,113	Fiscal arrangements	10,879,325
	<i>113,042,414</i>	Alternative payments for standing programs	(2,370,852)
Other taxes and duties—		Other	986,948
Goods and services tax	28,248,557		<i>30,643,421</i>
Energy taxes—		Employment insurance benefits	14,495,717
Excise tax—Gasoline	4,536,058	Canada child tax benefits	7,822,687
Excise tax—Aviation gasoline and diesel fuel	436,206	Other transfer payments	20,076,030
	<i>4,992,264</i>	<b>Total Transfer Payments</b>	<b>98,732,250</b>
Customs import duties	3,221,185	<b>Other Program Expenses—</b>	
Other excise taxes and duties—		Crown Corporation Expenses	6,551,482
Excise duties	2,024,123	Agriculture and Agri-Food	1,096,796
Air travellers security charges	421,006	Canada Customs and Revenue Agency	5,612,968
Miscellaneous excise taxes and duties	2,450,797	Fisheries and Oceans	1,472,696
	<i>4,893,926</i>	Foreign Affairs and International Trade	1,670,069
	<i>41,337,932</i>	Health	1,642,724
<b>TOTAL TAX REVENUES</b>	<b>156,400,346</b>	Human Resources Development	2,719,277
<b>EMPLOYMENT INSURANCE PREMIUMS</b>	<b>17,869,588</b>	Industry	2,131,299
<b>OTHER REVENUES—</b>		National Defence	11,317,550
Crown corporation revenues—		Public Works and Government Services	2,405,725
Consolidated Crown corporations revenues	1,850,783	Solicitor General	4,221,805
Enterprise Crown corporations and other government business enterprises —		Treasury Board	1,460,619
Share of annual profit	2,961,882	Other ministries	4,957,890
Interest	492,410	<b>Total Other Program Expenses</b>	<b>47,260,900</b>
	<i>5,305,075</i>	<b>Total Program Expenses</b>	<b>145,993,150</b>
Other program revenues—		<b>Public Debt Charges</b>	<b>37,269,880</b>
Return on investments	350,602	<b>TOTAL EXPENSES</b>	<b>183,263,030</b>
Sales of goods and services	6,392,712		
Miscellaneous revenues	534,577		
	<i>7,277,891</i>		
Foreign exchange revenues—			
Exchange Fund Account	3,131,745		
International Monetary Fund	55,652		
Other	191,682		
	<i>3,379,079</i>		
<b>TOTAL OTHER REVENUES</b>	<b>15,962,045</b>	<b>(SURPLUS) / DEFICIT</b>	<b>(6,968,949)</b>
<b>TOTAL REVENUES</b>	<b>190,231,979</b>		

### Ministerial Expenditures by Type

Table 2a reconciles total ministerial expenditures with external expenses reported in Table 1 of this section and in the Statement of Operations in Section 2 of Volume 1.  
(in thousands of dollars)

Section	Department or agency	Transfer payments <sup>(1)</sup>						Total ministerial net expenditures
		Old age security benefits <sup>(2)</sup>	Employment insurance benefits	Canada health and social transfer	Fiscal arrangements	Alternative payments for standing programs	Other	
2	<b>Agriculture and Agri-Food</b>							
	Department	...	...	...	...	...	2,064,860	627,434
	Canadian Dairy Commission	...	...	...	...	...	...	3,135
	Canadian Food Inspection Agency	...	...	...	...	...	6,562	469,598
	Canadian Grain Commission	...	...	...	...	...	...	33,474
	Farm Credit Canada	...	...	...	...	...	...	...
	<b>Total Ministry</b>	...	...	...	...	...	<b>2,071,422</b>	<b>1,133,641</b>
3	<b>Canada Customs and Revenue Agency</b>	...	...	...	...	...	<b>243,805</b>	<b>3,581,099</b>
4	<b>Canadian Heritage</b>							
	Department	...	...	...	...	...	861,009	258,321
	Canada Council for the Arts	...	...	...	...	...	...	153,821
	Canadian Broadcasting Corporation	...	...	...	...	...	...	1,046,522
	Telefilm Canada	...	...	...	...	...	...	137,501
	Canadian Museum of Civilization	...	...	...	...	...	...	81,314
	Canadian Museum of Nature	...	...	...	...	...	...	28,389
	Canadian Radio-television and Telecommunications Commission	...	...	...	...	...	...	9,340
	National Archives of Canada	...	...	...	...	...	3,465	56,455
	National Arts Centre Corporation	...	...	...	...	...	...	26,649
	National Battlefields Commission	...	...	...	...	...	...	8,847
	National Capital Commission	...	...	...	...	...	...	124,669
	National Film Board	...	...	...	...	...	270	66,263
	National Gallery of Canada	...	...	...	...	...	...	42,867
	National Library	...	...	...	...	...	31	45,254
	National Museum of Science and Technology	...	...	...	...	...	...	27,870
	Parks Canada Agency	...	...	...	...	...	2,340	460,772
	Public Service Commission	...	...	...	...	...	...	145,743
	Status of Women — Office of the Co-ordinator	...	...	...	...	...	11,192	13,248
		<b>Total Ministry</b>	...	...	...	...	...	<b>878,307</b>
	<b>Total Ministry</b>	...	...	...	...	...	<b>878,307</b>	<b>3,609,542</b>





TABLE 2

# Ministerial Expenditures by Type—Continued (in thousands of dollars)

Section	Department or agency	Transfer payments <sup>(1)</sup>						Total ministerial net expenditures
		Old age security benefits <sup>(2)</sup>	Employment insurance benefits	Canada health and social transfer	Fiscal arrangements	Alternative payments for standing programs	Other transfer payments	
	Canadian Centre for Occupational Health and Safety	...	...	...	...	...	...	4,073
	Total Ministry	25,692,395	...	...	...	...	27,240,636	905,518
	<hr/>							
	<hr/>							
13	Indian Affairs and Northern Development							
	Department	...	...	...	...	...	4,649,089	719,504
	Canadian Polar Commission	...	...	...	...	...	27	905
	Total Ministry	...	...	...	...	...	4,649,116	720,409
<hr/>								
14	Industry							
	Department	...	...	...	...	...	737,688	561,030
	Atlantic Canada Opportunities Agency	...	...	...	...	...	273,686	86,525
	Canadian Space Agency	...	...	...	...	...	52,011	328,910
	Canadian Tourism Commission	...	...	...	...	...	...	86,296
	Competition Tribunal	...	...	...	...	...	...	1,724
	Copyright Board	...	...	...	...	...	...	2,357
	Economic Development Agency of Canada for the Regions of Quebec	...	...	...	...	...	319,523	47,648
	Enterprise Cape Breton Corporation	...	...	...	...	...	...	35,017
	National Research Council of Canada	...	...	...	...	...	147,188	571,689
	Natural Sciences and Engineering Research Council	...	...	...	...	...	...	...
	Office of Infrastructure of Canada	...	...	...	...	...	616,026	35,267
	Social Sciences and Humanities Research Council	...	...	...	...	...	2,760	9,358
	Standards Council of Canada	...	...	...	...	...	167,492	18,721
	Statistics Canada	...	...	...	...	...	...	6,580
	Western Economic Diversification	...	...	...	...	...	561	422,175
	Western Economic Diversification	...	...	...	...	...	198,509	48,319
	Western Economic Diversification	...	...	...	...	...	...	246,828
	Total Ministry	...	...	...	...	...	2,515,444	2,209,605
	<hr/>							
	<hr/>							
	15	Justice						
Department		...	...	...	...	...	424,639	517,520
Canadian Human Rights Commission		...	...	...	...	...	...	23,640
Canadian Human Rights Tribunal		...	...	...	...	...	...	3,778
Commissioner for Federal Judicial Affairs		...	...	...	...	...	...	315,623
Federal Court of Canada		...	...	...	...	...	...	42,529
Law Commission of Canada		...	...	...	...	...	...	3,122
Offices of the Information and Privacy Commissioners of Canada		...	...	...	...	...	...	17,726
Commissioners of Canada		...	...	...	...	...	...	...
Commissioners of Canada		...	...	...	...	...	...	...

16	Supreme Court of Canada	...	...	...	...	...	...	...	...	22,387	22,387
	Tax Court of Canada	...	...	...	...	...	...	...	...	13,185	13,185
	<b>Total Ministry</b>	...	...	...	...	...	424,639	424,639	959,510	1,384,149	1,384,149
16	<b>National Defence</b>	...	...	...	...	...	...	...	...	...	...
	Department	...	...	...	...	...	171,480	171,480	12,243,857	12,415,337	12,415,337
	Canadian Forces Grievance Board	...	...	...	...	...	...	...	8,896	8,896	8,896
16	Military Police Complaints Commission	...	...	...	...	...	...	...	3,642	3,642	3,642
	<b>Total Ministry</b>	...	...	...	...	...	171,480	171,480	12,256,395	12,427,875	12,427,875
17	<b>Natural Resources</b>	...	...	...	...	...	...	...	...	...	...
	Department	...	...	...	...	...	393,597	393,597	598,059	598,059	598,059
	Atomic Energy of Canada Limited	...	...	...	...	...	...	...	144,572	144,572	144,572
17	Canadian Nuclear Safety Commission	...	...	...	...	...	778	778	63,802	63,802	63,802
	Cape Breton Development Corporation	...	...	...	...	...	...	...	46,536	46,536	46,536
	National Energy Board	...	...	...	...	...	...	...	35,446	35,446	35,446
	<b>Total Ministry</b>	...	...	...	...	...	394,375	394,375	887,637	1,282,012	1,282,012
18	<b>Parliament</b>	...	...	...	...	...	...	...	...	...	...
	The Senate	...	...	...	...	...	214	214	67,580	67,580	67,580
	House of Commons	...	...	...	...	...	874	874	322,261	323,135	323,135
18	Library of Parliament	...	...	...	...	...	...	...	27,668	27,668	27,668
	<b>Total Ministry</b>	...	...	...	...	...	1,088	1,088	417,509	418,597	418,597
19	<b>Privy Council</b>	...	...	...	...	...	...	...	...	...	...
	Department	...	...	...	...	...	4,497	4,497	133,460	137,957	137,957
	Canadian Centre for Management Development	...	...	...	...	...	170	170	32,348	32,518	32,518
19	Canadian Intergovernmental Conference Secretariat	...	...	...	...	...	...	...	5,030	5,030	5,030
	Canadian Transportation Accident Investigation and Safety Board	...	...	...	...	...	...	...	31,277	31,277	31,277
	Chief Electoral Officer	...	...	...	...	...	647	647	72,939	73,586	73,586
19	Commissioner of Official Languages	...	...	...	...	...	...	...	16,685	16,685	16,685
	National Round Table on the Environment and the Economy	...	...	...	...	...	...	...	5,341	5,341	5,341
	Public Service Staff Relations Board	...	...	...	...	...	...	...	6,542	6,542	6,542
19	Security Intelligence Review Committee	...	...	...	...	...	...	...	2,098	2,098	2,098
	<b>Total Ministry</b>	...	...	...	...	...	5,314	5,314	305,720	311,034	311,034
20	<b>Public Works and Government Services</b>	...	...	...	...	...	...	...	...	...	...
	Department	...	...	...	...	...	6,603	6,603	2,416,300	2,422,903	2,422,903
	Communication Canada	...	...	...	...	...	2,303	2,303	124,117	126,420	126,420
20	Office of Indian Residential Schools	...	...	...	...	...	...	...	...	...	...
	Regulation of Canada	...	...	...	...	...	927	927	54,857	55,784	55,784
	<b>Total Ministry</b>	...	...	...	...	...	9,833	9,833	2,595,274	2,605,107	2,605,107
21	<b>Solicitor General</b>	...	...	...	...	...	...	...	...	...	...
	Department	...	...	...	...	...	52,817	52,817	79,361	132,178	132,178
	Canadian Security Intelligence Service	...	...	...	...	...	...	...	252,979	252,979	252,979
21	Correctional Service	...	...	...	...	...	3,729	3,729	1,536,532	1,540,261	1,540,261
	<b>Total Ministry</b>	...	...	...	...	...	52,817	52,817	79,361	132,178	132,178

TABLE 2

# Ministerial Expenditures by Type—Concluded (in thousands of dollars)

Section	Department or agency	Transfer payments <sup>(1)</sup>					Total ministerial net expenditures
		Old age security benefits <sup>(2)</sup>	Employment insurance benefits	Canada health and social transfer	Fiscal arrangements	Alternative payments for standing programs	
22	National Parole Board	...	...	...	...	...	24
	Office of the Correctional Investigator	...	...	...	...	...	...
	Royal Canadian Mounted Police	...	...	...	...	...	...
	Royal Canadian Mounted Police External Review Committee	...	...	...	...	...	53,615
	Royal Canadian Mounted Police Public Complaints Commission	...	...	...	...	...	...
	<b>Total Ministry</b>	...	...	...	...	...	110,185
							3,704,563
23	<b>Transport Department</b>	...	...	...	...	...	316,649
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...
	Canada Post Corporation	...	...	...	...	...	...
	Canadian Transportation Agency	...	...	...	...	...	...
	Civil Aviation Tribunal	...	...	...	...	...	...
	<b>Total Ministry</b>	...	...	...	...	...	316,649
							3,181,006
24	<b>Treasury Board</b>	...	...	...	...	...	17,432
	<b>Veterans Affairs</b>	...	...	...	...	...	1,703,681
<b>Total ministerial net expenditures</b>		25,692,395	...	18,600,000	11,717,325	(2,320,852)	74,405,950
							82,378,759
							156,784,709

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

(1) Transfer payments for employment insurance benefits and Canada child tax benefits are reported in Table 2a.

(2) Includes the guaranteed income supplement and the spouse's allowance.

(3) Includes the public debt charges.

## Recapitulation of External Expenses by Type

Table 2a reconciles total ministerial net expenditures (Table 2) with external expenses reported in Table 1 of this section and in the Statement of Operations in Section 2 of Volume I. The reconciling items include the expenditures of the consolidated specified purpose accounts, revenues netted against expenses, the provision for valuation and other items, the full accrual adjustments, the expenses of the consolidated Crown corporations, and the elimination of internal expenses. The difference between total external expenses and net external expenses is revenues netted against expenses, tax credits and repayments, and revenues of consolidated Crown corporations.

(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Provision for valuation and other items	Full accrual adjustments	Consolidated Crown corporations	Internal expenses	NET EXTERNAL EXPENSES	Revenues netted against expenses	Tax credits and repayments	Revenues of consolidated Crown corporations	TOTAL EXTERNAL EXPENSES
<b>Transfer payments—</b>											
Old age security benefits, guaranteed income supplement and spouse's allowance	25,692,395	...	...	...	...	...	25,692,395	...	...	...	25,692,395
<i>Other levels of government—</i>											
Canada health and social transfer	18,600,000	...	2,500,000	...	...	...	11,100,000	...	...	...	21,100,000
Fiscal arrangements	11,717,325	...	(838,000)	...	...	...	10,879,325	...	...	...	10,879,325
Alternative payments for											
Standing programs	(2,320,852)	...	...	...	...	...	(2,320,852)	...	...	...	(2,320,852)
Other	27,996,473	...	986,948	...	...	...	986,948	...	...	...	986,948
<i>Total other levels of government</i>			2,648,948	...	...	...	30,645,421	...	...	...	30,645,421
Employment insurance benefits	14,495,717	...	...	...	...	...	14,495,717	...	...	...	14,495,717
Canada child tax benefits	20,717,082	...	(969,181)	...	...	...	20,076,030	...	7,822,687	...	7,822,687
Other transfer payments <sup>(1)</sup>	74,405,950	15,249,066	1,679,767	(425,220)	(425,220)	...	90,909,563	...	7,822,687	...	98,732,250
<i>Total transfer payments</i>											
<b>Other program expenses—</b>											
Crown Corporation expenses	...	...	...	...	4,700,707	...	4,700,707	...	...	1,850,775 <sup>(2)</sup>	6,551,482
Agriculture and Agri-Food	1,133,641	...	...	(138,814)	...	(13,022)	981,805	114,991	...	...	1,096,796
Canada Customs and Revenue Agency	3,581,099	...	413,000	1,573,725	...	(19,785)	5,548,039	64,929	...	...	5,612,968
Fisheries and Oceans	1,399,760	190	...	56,121	...	(23,702)	1,432,369	40,327	...	...	1,472,696
Foreign Affairs and International Trade	1,858,192	...	...	(210,215)	(111,911)	(22,341)	1,513,725	156,344	...	...	1,670,069
Health	1,728,145	...	...	(121,618)	...	(12,491)	1,594,036	48,688	...	...	1,642,724
Human Resources Development	905,518	1,434,409	...	256,815	...	(200,176)	2,396,566	322,711	...	...	2,719,277
Industry	2,209,605	...	...	(121,555)	(127,893)	(7,466)	1,952,561	178,608	...	...	2,131,299
National Defence	12,256,395	(102,818)	(765,311)	(482,770)	...	(59,123)	10,846,373	471,177	...	...	11,317,550
Public Works and Government Services	2,595,274	2,627	802	(300,406)	...	(72,383)	2,225,914	179,811	...	...	2,405,725
Solicitor General	3,704,563	...	...	(335,825)	...	(48,264)	3,320,474	901,331	...	...	4,221,805
Treasury Board	1,453,086	...	...	(13,352)	...	20,885	1,460,619	...	...	...	1,460,619
Other ministries <sup>(3)</sup>	11,934,002	11,806	(2,864,475)	138,803	(4,730,719)	(72,987)	4,416,430	541,460	...	...	4,957,890
<i>Total other program expenses</i>	44,759,280	1,346,214	(3,215,984)	300,909	(269,816)	(530,855)	42,389,748	3,020,377	...	1,850,775	47,260,900
<b>Total program expenses</b>	119,165,230	16,595,280	(1,536,217)	(124,311)	(269,816)	(530,855)	133,299,311	3,020,377	7,822,687	1,850,775	145,993,150
<b>Public debt charges</b>	37,619,479	...	700,233	...	...	...	37,269,880	...	...	...	37,269,880
<b>TOTAL EXPENSES</b>	156,784,709	15,545,448	(835,984)	(124,311)	(269,816)	(530,855)	170,569,191	3,020,377	7,822,687	1,850,775	183,263,030

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

(1) Details of other transfer payments are presented in Table 2b.

(2) Details of other program expenses of other ministries are presented in Table 2c.

(3) Consolidated Crown corporation expenses are no longer shown net of revenues on the Statement of Operations. This amount is shown here for information.



TABLE 2b

## Details of Other Transfer Payments

Table 2b presents details by ministry of the other transfer payments reported in Table 2a.

(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Provision for valuation and other items	Full accrual adjustments	Consolidated Crown corporations	Internal expenses	NET EXTERNAL EXPENSES	Revenues netted against expenses	Tax credits and repayments	Revenues of consolidated Crown corporations	TOTAL EXTERNAL EXPENSES
Agriculture and Agri-Food	2,071,422	581,536	...	979	...	...	2,653,937	...	...	...	2,653,937
Canada Customs and Revenue Agency	243,805	...	...	...	...	...	243,805	...	...	...	243,805
Canadian Heritage	878,307	...	...	...	...	...	878,307	...	...	...	878,307
Citizenship and Immigration	374,047	...	...	(182,279)	...	...	191,768	...	...	...	191,768
Environment	72,188	...	...	...	...	...	72,188	...	...	...	72,188
Finance	1,012,689	...	...	...	...	...	1,012,689	...	...	...	1,012,689
Fisheries and Oceans	122,198	...	...	...	...	...	122,198	...	...	...	122,198
Foreign Affairs and International Trade	2,455,787	...	...	(61)	...	...	2,455,726	...	...	...	2,455,726
Governor General	316	...	...	...	...	...	316	...	...	...	316
Health	1,618,845	...	...	...	...	...	1,618,845	...	...	...	1,618,845
Human Resources Development	1,548,241	91,059	...	(37,512)	...	...	1,601,788	...	...	...	1,601,788
Indian Affairs and Northern Development	4,649,116	...	...	...	...	...	4,649,116	...	...	...	4,649,116
Industry	2,515,444	...	...	(193,332)	...	...	2,322,112	...	...	...	2,322,112
Justice	424,639	...	...	...	...	...	424,639	...	...	...	424,639
National Defence	171,480	...	...	...	...	...	171,480	...	...	...	171,480
Natural Resources	394,375	...	...	(11,004)	...	...	383,371	...	...	...	383,371
Parliament	1,088	...	...	...	...	...	1,088	...	...	...	1,088
Privy Council	5,314	...	...	...	...	...	5,314	...	...	...	5,314
Public Works and Government Services	9,833	...	...	(2,011)	...	...	7,822	...	...	...	7,822
Solicitor General	110,185	...	...	...	...	...	110,185	...	...	...	110,185
Transport	316,649	...	...	...	...	...	316,649	...	...	...	316,649
Treasury Board	17,432	...	...	...	...	...	17,432	...	...	...	17,432
Veterans Affairs	1,703,681	...	...	...	...	...	1,703,681	...	...	...	1,703,681
Sub total	20,717,082	672,595	...	(425,220)	...	...	20,964,457	...	...	...	20,964,457
Provision for valuation and other items	...	80,754	(969,181)	...	...	...	(888,427)	...	...	...	(888,427)
Total other transfer payments	20,717,082	753,349	(969,181)	(425,220)	...	...	20,076,030	...	...	...	20,076,030

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

TABLE 2c

## Details of Other Program Expenses of Other Ministries

Table 2c presents details of the other program expenses of other ministries reported in Table 2a.

(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Provision for valuation and other items	Full accrual adjustments	Consolidated Crown corporations	Internal expenses	NET EXTERNAL EXPENSES	Revenues netted against expenses	Tax credits and repayments	Revenues of consolidated Crown corporations	TOTAL EXTERNAL EXPENSES
Canadian Heritage	2,731,235	5,748	...	(8,734)	(1,631,989)	(12,182)	1,084,078	43,839	...	...	1,127,917
Citizenship and Immigration	735,660	...	...	131,116	...	(7,380)	859,396	...	...	...	859,396
Environment	698,415	63	...	(1,015)	...	(8,217)	689,246	42,312	...	...	731,558
Finance	505,203	...	...	(26,524)	...	(2,564)	476,115	59,887	...	...	536,002
Governor General	20,260	...	...	(913)	...	72	19,419	...	...	...	19,419
Indian Affairs and Northern Development	720,409	...	...	(44,349)	(27,517)	(7,156)	641,387	...	...	...	641,387
Justice	959,510	...	...	(12,982)	...	(497)	946,031	210	...	...	946,241
Natural Resources	887,637	1,175	...	(34,500)	(191,108)	(6,622)	656,582	37,179	...	...	693,761
Parliament	417,509	...	...	(9,975)	...	(1,141)	406,393	1,108	...	...	407,501
Privy Council	305,720	...	...	(18,299)	...	(2,316)	285,105	...	...	...	285,105
Transport	3,181,006	4,820	...	188,625	(2,880,105)	(36,644)	457,702	356,925	...	...	814,627
Veterans Affairs	771,438	...	...	(9,357)	...	11,660	773,741	...	...	...	773,741
Sub total	11,934,002	11,806	...	153,093	(4,730,719)	(72,987)	7,295,195	541,460	...	...	7,836,655
Provision for valuation and other items	...	...	(2,864,475)	(14,290)	...	...	(2,878,765)	...	...	...	(2,878,765)
Total other program expenses	11,934,002	11,806	(2,864,475)	138,803	(4,730,719)	(72,987)	4,416,430	541,460	...	...	4,957,890

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

## Ministerial Expenditures by Standard Object

Table 3a reconciles total ministerial net expenditures with external expenses reported in Table 1 of this section and in the Statement of Operations in Section 2 of Volume 1.

Less: revenues netted against expenditures

Section	Department or agency	Personnel (1)	Information communications and transportation (2)	Professional and special services <sup>(1)</sup> (4)	Rentals (5)	Purchased materials repair and maintenance (6)	Utilities, materials supplies (7)	Acquisition of land, buildings works <sup>(1)</sup> (8)	Acquisition of machinery and equipment <sup>(1)</sup> (9)	Transfer payments <sup>(1)</sup> (10)	Public debt charges <sup>(1)</sup> (11)	Other subsidies and payments <sup>(1)</sup> (12)	Total gross expenditures (1)-(12)	External revenues	Internal revenues	Total	Total ministerial net expenditures	
2	Agriculture and Agri-Food Department																	
	Canadian Dairy Commission	410,716	34,356	5,344	92,738	7,983	16,340	38,174	21,460	36,895	2,064,860	...	1,422	2,730,288	37,994	...	37,994	2,692,294
	Canadian Food Inspection Agency	2,451	443	28	660	293	9	62	...	182	...	...	(993)	3,135	...	...	...	3,135
	Canadian Grain Commission	380,603	29,172	1,248	46,686	2,042	10,040	15,281	96	34,391	6,562	...	812	526,933	50,310	463	50,773	476,160
		47,964	3,026	264	1,507	3,725	435	741	...	2,524	...	...	(24)	60,162	26,688	...	26,688	33,474
	Total Ministry	841,734	66,997	6,884	141,591	14,043	26,824	54,258	21,556	73,992	2,071,422	...	1,217	3,320,518	114,992	463	115,455	3,205,063
3	Canada Customs and Revenue Agency																	
		2,996,890	194,461	6,031	195,773	14,418	84,234	55,460	22,550	130,094	243,805	...	23,850	3,967,766	64,929	77,933	142,862	3,824,904
4	Canadian Heritage Department																	
	Canada Council for the Arts	152,376	19,571	10,138	53,880	3,136	2,248	6,211	...	11,507	861,009	...	2,909	1,122,985	3,401	254	3,655	1,119,330
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	...	...	...	...	153,821	153,821	...	...	...	153,821
	Telefilm Canada	...	...	...	...	...	...	...	...	...	...	...	1,046,522	1,046,522	...	...	...	1,046,522
	Canadian Museum of Civilization	...	...	...	...	...	...	...	...	...	...	...	137,501	137,501	...	...	...	137,501
	Canadian Museum of Nature	...	...	...	...	...	...	...	...	...	...	...	81,314	81,314	...	...	...	81,314
	Canadian Radio-television and Telecommunications Commission	33,879	1,386	1,160	3,657	313	379	422	...	1,109	...	...	28,389	28,389	...	...	...	28,389
											...	...	...	42,305	32,965	...	32,965	9,340

National Archives of Canada	40,070	1,601	294	9,015	356	957	1,946	...	2,635	3,465	...	(204)	60,135	215	...	215	59,920
National Arts Centre Corporation	...	...	...	...	...	...	...	...	...	...	...	...	26,649	...	...	...	26,649
National Battlefields Commission	2,871	80	132	744	26	394	649	195	150	...	...	...	8,847	...	...	...	8,847
National Capital Commission	...	...	...	...	...	...	...	...	...	...	...	...	124,669	...	...	...	124,669
National Film Board	35,782	4,089	1,249	14,825	8,616	1,565	1,505	...	3,919	270	...	...	2,001	73,821	6,664	894	66,263
National Gallery of Canada	...	...	...	...	...	...	...	...	...	...	...	...	42,867	...	...	...	42,867
National Library	31,175	1,525	403	5,189	190	1,106	2,341	...	3,297	31	...	...	28	45,285	...	...	45,285
National Museum of Science and Technology	...	...	...	...	...	...	...	...	...	...	...	...	27,870	...	...	...	27,870
Parks Canada Agency	269,516	22,366	6,720	62,186	11,273	17,715	30,044	9,718	13,706	2,340	...	...	15,188	460,772	...	...	460,772
Public Service Commission	115,430	7,618	1,684	19,862	1,678	2,007	1,827	...	7,007	...	...	...	1,903	159,016	594	12,679	145,743
Status of Women—Office of the Co-ordinator	8,606	857	521	2,346	71	166	161	...	360	11,192	...	...	160	24,440	...	...	24,440
Total Ministry	689,705	59,093	22,301	171,704	25,659	26,537	45,106	9,913	43,690	878,307	...	1,695,193	3,667,208	43,839	13,817	57,666	3,609,542
5 Citizenship and Immigration Department	353,875	38,723	11,702	156,187	4,139	10,344	9,852	572	19,864	374,047	...	13,578	992,883	...	...	...	992,883
Immigration and Refugee Board of Canada	87,143	4,415	537	17,306	1,185	1,365	1,387	...	3,482	...	...	...	4	116,824	...	...	116,824
Total Ministry	441,018	43,138	12,239	173,493	5,324	11,709	11,239	572	23,346	374,047	...	13,582	1,109,707	...	...	...	1,109,707
6 Environment Department	441,649	54,556	8,357	112,317	23,341	11,098	23,676	863	36,928	71,600	...	48,262	832,647	42,180	33,232	75,412	757,235
Canadian Environmental Assessment Agency	8,977	966	190	2,352	250	6	201	...	189	588	...	2	13,721	132	221	353	13,368
Total Ministry	450,626	55,522	8,547	114,669	23,591	11,104	23,877	863	37,117	72,188	...	48,264	846,368	42,312	33,453	75,765	770,603
7 Finance Department	75,128	7,688	2,293	13,452	805	2,023	61,401	...	6,665	29,008,784	37,619,479	212,331	67,010,049	124	11,629	11,753	66,998,296
Auditor General	53,270	4,719	581	7,905	264	867	437	...	2,230	378	...	1,084	71,735	...	...	...	71,735
Canadian International Trade Tribunal	8,071	439	45	611	84	80	319	...	477	...	...	1	10,127	...	...	...	10,127
Financial Consumer Agency of Canada	2,807	144	88	1,486	480	38	55	14	101	...	...	118	5,331	...	...	...	5,331
Financial Transactions and Reports Analysis Centre of the Superintendent of Financial Institutions	14,754	2,024	270	7,408	2,618	1,280	284	...	7,548	...	...	...	40,846	...	...	...	40,846
Total Ministry	50,721	4,521	836	6,018	4,244	603	1,049	152	2,309	...	...	(211)	70,242	59,763	2,970	62,733	7,509
Total Ministry	204,751	19,535	4,113	36,880	8,495	4,891	63,545	166	19,330	29,009,162	37,619,479	217,983	67,208,330	59,887	14,599	74,486	67,133,844
8 Fisheries and Oceans	770,483	74,670	7,262	188,769	25,619	124,086	85,058	43,165	108,398	122,198	...	13,754	1,563,462	40,327	1,177	41,504	1,521,958



TABLE 3

# Ministerial Expenditures by Standard Object—Continued

(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services <sup>(1)</sup> (4)	Rentals <sup>(1)</sup> (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works <sup>(1)</sup> (8)	Acquisition of machinery and equipment <sup>(1)</sup> (9)	Transfer payments <sup>(1)</sup> (10)	Public debt charges <sup>(1)</sup> (11)	Other subsidies and payments <sup>(1)</sup> (12)	Less: revenues netted against expenditures			Total gross expenditures (1)-(12)	External revenues	Internal revenues	Total	Total ministerial net expenditure
														Expenditures	Revenues	Revenues					
9	<b>Foreign Affairs and International Trade</b>																				
	Department	683,530	152,979	11,087	207,894	150,536	56,558	55,442	36,072	74,059	457,186	...	24,298	1,909,641	156,344	...	156,344	...	...	1,753,297	1,753,297
	Canadian Commercial Corporation	...	...	...	...	...	...	...	...	...	...	...	16,631	...	...	...	16,631	...	...	...	16,631
	Canadian International Development Agency	129,310	17,621	909	58,499	2,783	5,371	1,590	...	8,764	1,998,601	...	86,584	2,310,032	...	...	...	...	...	2,310,032	2,310,032
	Export Development Canada	...	...	...	...	...	...	...	...	...	...	...	119,943	119,943	...	...	...	...	...	...	119,943
	International Development Research Centre	...	...	...	...	...	...	...	...	...	...	...	102,228	102,228	...	...	...	...	...	...	102,228
	International Joint Commission	3,443	1,024	194	4,178	345	10	110	...	147	...	...	...	9,451	...	...	...	...	...	...	9,451
	NAFTA Secretariat, Canadian Section	962	156	8	730	60	10	33	...	21	...	...	105	2,085	...	...	...	...	...	...	2,085
	Northern Pipeline Agency	156	33	1	104	9	...	...	...	10	...	...	(1)	312	...	...	...	...	...	...	312
	<b>Total Ministry</b>	817,401	171,813	12,199	271,405	153,733	61,949	57,175	36,072	83,001	2,455,787	...	349,788	4,470,323	156,344	...	156,344	...	...	4,313,979	4,313,979
10	<b>Governor General</b>	11,681	1,849	846	2,629	284	92	1,544	...	1,147	316	...	188	20,576	...	...	...	...	...	...	20,576
11	<b>Health</b>																				
	Department	674,407	167,585	37,206	403,136	23,132	40,361	321,350	3,733	63,207	1,032,020	...	4,691	2,770,828	48,688	4,257	52,945	...	...	2,717,883	2,717,883
	Canadian Institutes of Health Research	17,220	5,025	1,455	7,670	380	789	937	...	1,114	586,826	...	9	621,425	...	...	...	...	...	...	621,425
	Hazardous Materials Information Review Commission	2,610	111	45	353	16	33	94	...	109	...	...	81	3,452	...	...	...	...	...	...	3,452
	Patented Medicine Prices Review Board	2,912	213	85	604	11	8	162	...	140	...	...	96	4,231	...	...	...	...	...	...	4,231
	<b>Total Ministry</b>	697,149	172,934	38,791	411,763	23,539	41,191	322,543	3,733	64,570	1,618,846	...	4,877	3,398,936	48,688	4,257	52,945	...	...	3,346,991	3,346,991
12	<b>Human Resources Development</b>																				
	Department	1,529,015	116,196	23,128	394,768	182,040	24,161	13,211	...	61,239	27,240,636	...	153,887	29,738,281	319,277	1,291,840	1,611,117	...	...	28,127,164	28,127,164
	Canada Industrial Relations Board	9,336	1,315	29	1,389	294	163	209	...	447	...	...	169	13,351	...	...	...	...	...	...	13,351



TABLE 3

# Ministerial Expenditures by Standard Object—Continued (in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services <sup>(1)</sup> (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works <sup>(2)</sup> (8)	Acquisition of machinery and equipment <sup>(3)</sup> (9)	Transfer payments <sup>(4)</sup> (10)	Public debt charges <sup>(5)</sup> (11)	Other subsidies and grants <sup>(6)</sup> (12)	Less: revenues netted against expenditures			Total gross expenditures (1)-(12)	External revenues	Internal revenues	Total	Total ministerial net expenditures
16	Law Commission of Canada	1,312	270	319	968	73	37	40	...	104	...	...	(1)	3,122	...	...	...	...	...	...	3,122
	Offices of the Information and Privacy Commissioners of Canada	12,862	879	421	2,297	54	89	173	...	972	...	...	(21)	17,726	...	...	...	...	...	...	17,726
	Supreme Court of Canada	16,162	1,121	225	2,257	93	324	1,201	...	937	...	...	67	22,387	...	...	...	...	...	...	22,387
	Tax Court of Canada	8,407	634	35	2,726	126	278	479	...	501	...	...	(1)	13,185	...	...	...	...	...	...	13,185
	<b>Total Ministry</b>	<b>740,277</b>	<b>61,051</b>	<b>11,243</b>	<b>124,623</b>	<b>9,090</b>	<b>6,582</b>	<b>10,326</b>	<b>1,650</b>	<b>15,298</b>	<b>424,639</b>	...	<b>(20,393)</b>	<b>1,384,386</b>	<b>210</b>	<b>27</b>	<b>237</b>	<b>1,384,149</b>			
16	<b>National Defence</b>																				
	Department	6,129,703	658,704	30,962	1,686,359	147,069	900,579	791,349	168,206	2,020,693	171,480	...	194,447	12,899,551	471,176	13,038	484,214	12,415,337			
	Canadian Forces Grievance Board	3,885	324	30	3,387	559	19	51	...	637	...	...	4	8,896	...	...	...	...	...	...	8,896
	Military Police Complaints Commission	1,987	180	125	914	201	11	99	...	121	...	...	4	3,642	...	...	...	...	...	...	3,642
	<b>Total Ministry</b>	<b>6,135,575</b>	<b>659,208</b>	<b>31,117</b>	<b>1,690,660</b>	<b>147,829</b>	<b>900,609</b>	<b>791,499</b>	<b>168,206</b>	<b>2,021,451</b>	<b>171,480</b>	...	<b>194,455</b>	<b>12,912,089</b>	<b>471,176</b>	<b>13,038</b>	<b>484,214</b>	<b>12,427,875</b>			
17	<b>Natural Resources</b>																				
	Department	360,032	35,849	25,753	117,226	9,054	11,172	20,960	12,041	35,214	393,597	...	7,937	1,028,835	37,179	...	37,179	991,656			
	Atomic Energy of Canada Limited	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Canadian Nuclear Safety Commission	45,172	4,700	785	8,255	445	835	738	...	2,092	778	...	2	63,802	...	...	...	...	...	...	144,572
	Cape Breton Development Corporation	...	...	...	...	...	...	...	...	...	...	...	...	46,536	...	...	...	...	...	...	63,802
18	<b>Parliament</b>																				
	The Senate	45,981	9,754	177	6,442	851	745	1,186	...	2,388	214	...	56	67,794	...	...	...	...	...	...	67,794
	House of Commons	232,531	38,958	5,209	14,079	8,285	5,214	7,163	...	11,624	874	...	197	324,134	987	12	999	324,135	12	999	324,135
	Library of Parliament	22,548	395	227	1,517	258	500	1,539	...	881	...	...	7	27,872	121	83	204	27,668	83	204	27,668
	<b>Total Ministry</b>	<b>301,060</b>	<b>49,107</b>	<b>5,613</b>	<b>22,038</b>	<b>9,394</b>	<b>6,459</b>	<b>9,888</b>	<b>...</b>	<b>14,893</b>	<b>1,088</b>	...	<b>260</b>	<b>419,800</b>	<b>1,108</b>	<b>95</b>	<b>1,203</b>	<b>418,597</b>			

19	Privy Council Department	81,180	8,831	5,997	17,341	2,568	5,198	2,235	...	9,322	4,497	...	788	137,957	...	...	137,957
	Canadian Centre for Man- agement Development	15,386	1,440	1,206	11,301	337	242	935	...	1,494	170	...	7	32,518	...	...	32,518
	Canadian Intergov- ernmental Conference																
	Secrecarial	2,248	1,002	79	637	560	66	57	...	216	...	...	165	5,030	...	...	5,030
	Canadian Transportation Accident Investigation and Safety Board	20,925	1,918	1,480	4,329	112	553	467	...	1,490	...	...	3	31,277	...	...	31,277
	Chief Electoral Officer	30,740	3,195	9,738	18,535	4,646	1,416	614	350	3,678	647	...	27	73,586	...	...	73,586
	Commissioner of Official Languages	10,073	878	282	3,875	95	29	232	...	1,217	...	...	4	16,685	...	...	16,685
	National Round Table on the Environment and the Economy	2,289	616	362	1,764	141	30	45	...	173	...	...	(79)	5,341	...	...	5,341
	Public Service Staff Relations Board	4,698	429	30	895	147	34	163	...	146	...	...	...	6,542	...	...	6,542
	Security Intelligence Review Committee	1,438	161	94	225	11	59	20	...	90	...	...	...	2,098	...	...	2,098
	Total Ministry	168,977	18,470	19,268	58,902	8,617	7,627	4,768	350	17,826	5,314	...	915	311,034	...	...	311,034
20	Public Works and Government Services Department	908,881	236,597	13,346	880,131	672,308	817,149	190,443	356,332	126,656	6,603	...	311,268	4,519,714	175,245	1,921,566	2,096,811
	Communication Canada	33,498	7,411	36,980	51,031	1,132	2,491	3,205	...	2,940	2,303	...	(112)	140,879	4,566	9,893	14,459
	Office of Indian Residential Schools Resolution of Canada	19,706	1,927	937	16,925	97	259	228	...	505	927	...	14,273	55,784	...	...	55,784
	Total Ministry	962,085	246,935	51,263	948,087	673,537	819,899	193,876	356,332	130,101	9,833	...	325,429	4,716,377	179,811	1,931,459	2,111,270
21	Solicitor General Department	25,818	2,643	608	47,580	431	682	455	...	1,132	52,817	...	12	132,178	...	...	132,178
	Canadian Security Intelli- gence Service	145,170	...	...	...	...	...	...	...	...	...	...	107,809	252,979	...	...	252,979
	Corrections Service	1,015,369	35,862	1,292	220,485	7,622	20,647	122,351	88,772	33,253	3,729	...	78,246	1,627,628	20,830	66,537	87,367
	National Parole Board	28,861	2,647	116	2,912	164	594	306	...	840	24	...	11	36,475	...	...	36,475
	Office of the Correctional Investigator	2,224	257	18	333	10	41	26	...	165	...	...	2	3,076	...	...	3,076
	Royal Canadian Mounted Police	1,851,030	168,593	2,011	211,152	70,882	64,035	94,110	54,987	219,377	53,615	...	69,368	2,859,160	880,500	134,525	1,015,025
	Royal Canadian Mounted Police External Review Committee	606	22	36	126	8	...	10	...	14	...	...	...	822	...	...	822
	Royal Canadian Mounted Police Public Complaints Commission	3,056	275	77	1,094	45	61	80	...	134	4,822	...	...	...	...	...	4,822
	Total Ministry	3,072,134	210,299	4,158	483,682	79,162	86,060	217,338	143,759	254,915	110,185	...	255,448	4,917,140	901,330	201,062	1,102,392
																	3,814,748



TABLE 3

# Ministerial Expenditures by Standard Object—Concluded (in thousands of dollars)

Less: revenues netted against expenditures																		
Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services <sup>(1)</sup> (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works <sup>(2)</sup> (8)	Acquisition of machinery and equipment <sup>(3)</sup> (9)	Transfer payments <sup>(4)</sup> (10)	Public debt charges <sup>(5)</sup> (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	External revenues	Internal revenues	Total	Total ministerial net expenditures
22	Transport Department	369,312	45,137	5,981	132,915	3,835	25,463	17,027	6,379	43,294	316,649	...	671,849	1,637,841	356,925	28,364	385,289	1,252,552
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	...	...	...	...	1,978,802	1,978,802	...	...	...	1,978,802
	Canada Post Corporation	...	...	...	...	...	...	...	...	...	...	...	237,210	237,210	...	...	...	237,210
	Canadian Transportation Agency	22,724	1,292	483	1,670	177	290	349	...	989	...	...	4	27,978	...	...	...	27,978
	Civil Aviation Tribunal	666	131	20	222	11	28	16	...	19	...	...	...	1,113	...	...	...	1,113
	Total Ministry	392,702	46,560	6,484	134,807	4,023	25,781	17,392	6,379	44,302	316,649	...	2,887,865	3,882,944	356,925	28,364	385,289	3,497,655
23	Treasury Board	1,517,680	6,261	3,520	51,603	902	1,606	1,850	...	6,716	17,432	...	536	1,608,106	...	137,588	137,588	1,470,518
24	Veterans Affairs	232,903	25,999	1,356	253,331	8,573	8,503	191,440	2,727	8,697	1,703,681	...	37,909	2,475,119	...	...	...	2,475,119
	Total ministerial net expenditures	25,120,140	2,513,941	344,958	6,538,126	1,465,790	2,343,236	2,296,029	889,878	3,440,103	74,405,950	37,619,479	6,647,689	163,625,319	3,020,377	3,820,233	6,840,610	156,784,709

Notes:— If no amount is shown, either the expenditures were less than \$500 or none were reported.  
1) Additional details are provided in Section 4 of Volume II (Part II).  
2) Additional details are provided in Section 5 of Volume II (Part II).  
3) Additional details are provided in Section 6 of Volume II (Part II).  
4) Additional details are provided in Section 7 of Volume II (Part II).  
5) Additional details are provided in Section 8 of Volume II (Part II).

Notes— If no amount is shown, either the expenditures were less than \$500 or none were reported.

(1) Additional details are provided in Section 5 of Volume II (Part II).

(2) Additional details are provided in Section 5 of Volume II (Part II).

(3) Additional details are provided in Section 6 of Volume II (Part II).

(4) Additional details are provided in Section 7 of Volume II (Part II).

(5) Additional details are provided in Section 8 of Volume II (Part II).

## Reconciliation of External Expenditures by Standard Object to Expenses

Table 3a reconciles total ministerial net expenditures (Table 3) with total external expenses reported in Table 1 of this section and in the Statement of Operations in Section 2 of Volume I. The reconciling items include the expenditures of the consolidated specified purpose accounts, the provision for valuation and other items, full accrual adjustments, the expenses of the consolidated Crown corporations, the tax credits and repayments, and the elimination of internal expenses and internal revenues netted against expenses.

(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Provision for valuation and other items	Full accrual adjustments	Consolidated Crown corporations	Tax credits and repayments	TOTAL EXPENSES	Less:		TOTAL EXTERNAL EXPENSES
								Internal expenses	Internal revenues netted against expenses	
Transfer payments	74,405,950	15,249,066	1,679,767	(425,220)	...	7,822,687	98,732,250	...	...	98,732,250
Crown corporations	...	...	...	...	6,165,813	...	6,165,813	...	...	6,165,813
Personnel	25,120,140	(373,437)	(2,973,265)	...	...	...	21,773,438	...	...	21,773,438
Transportation and communications	2,513,941	...	...	...	...	...	2,513,941	...	...	2,513,941
Information	344,958	...	...	...	...	...	344,958	18,735	129,119	18,735
Professional and special services	6,538,126	...	...	...	...	...	6,538,126	2,239	15,432	327,287
Rentals	1,465,790	...	...	...	...	...	1,465,790	156,178	1,076,341	5,305,607
Repair and maintenance	2,343,236	...	...	...	...	...	2,343,236	39,099	269,461	1,157,230
Utilities, materials and supplies	2,296,029	...	...	...	...	...	2,296,029	34,334	236,623	2,072,279
Acquisition of land, buildings and works	889,878	...	...	...	...	...	889,878	12,845	88,529	2,194,655
Acquisition of machinery and equipment	3,440,103	...	...	...	...	...	3,440,103	...	...	...
Public debt charges	37,619,479	(1,049,832)	700,233	(3,440,103)	...	...	37,269,880	...	...	37,269,880
Other subsidies and payments	6,647,689	285,242	(242,719)	1,563,465	(4,970,524)	...	3,283,153	106,156	731,588	2,445,409
Amortization expenses	...	...	...	3,005,581	334,984	...	3,340,565	...	...	3,340,565
Loss on disposal of assets	...	...	...	61,844	50,686	...	112,530	...	...	112,530
Total gross	163,625,319	14,111,039	(835,984)	(124,311)	1,580,959	7,822,687	186,179,709	369,586	2,547,093	183,263,030
Other Items:										
Employment Insurance Account	...	1,434,409	...	...	...	...	1,434,409	161,269	1,273,140	...
Less:										
Revenues netted against expenditures—										
External revenues	3,020,377	...	...	...	...	...	3,020,377	...	...	3,020,377
Internal revenues	3,820,233	...	...	...	...	...	3,820,233	...	3,820,233	...
Revenues of consolidated Crown corporations	...	...	...	...	1,850,775 <sup>(1)</sup>	...	1,850,775	...	...	1,850,775
Tax credits and repayments	...	...	...	...	...	7,822,687	7,822,687	...	...	7,822,687
Total net	156,784,709	15,545,448	(835,984)	(124,311)	(269,816)	(7,822,687)	171,100,046	530,855	(2,547,093)	170,569,191

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

<sup>(1)</sup> Consolidated Crown corporation expenses are no longer shown net of revenues on the Statement of Operations. This amount is shown here for information.

TABLE 4

## Ministerial Revenues

Table 4 presents revenues for each ministry.

The "Total ministerial revenues" column represents revenues from all sources. This column represents tax and other revenues from both external and internal sources. It discloses total ministerial revenues as reported in the "Revenues" statement in each ministerial section of this volume.

Table 4a reconciles total ministerial revenues with external revenues reported in Table 1 of this section and in the Statement of Operations in Section 2 of Volume 1.

(in thousands of dollars)

Section	Department or agency	Other revenues						Total other revenues	Total ministerial revenues
		Tax revenues	Return on investments <sup>(1)</sup>	Refunds of previous years' expenditures	Sales of goods and services <sup>(2)</sup>	Proceeds from the disposal of surplus Crown assets	Miscellaneous <sup>(3)</sup>		
2	<b>Agriculture and Agri-Food</b>								
	Department	...	1,989	130,855	46,953	3,563	7,511	190,871	190,871
	Canadian Dairy Commission	...	...	12	...	...	...	12	12
	Canadian Food Inspection Agency	...	...	...	56,678	404	624	57,706	57,706
	Canadian Grain Commission	...	...	...	25,857	...	...	25,857	25,857
	<b>Total Ministry</b>	...	<b>1,989</b>	<b>130,867</b>	<b>129,488</b>	<b>3,967</b>	<b>8,135</b>	<b>274,446</b>	<b>274,446</b>
3	<b>Canada Customs and Revenue Agency</b>	<b>148,562,661</b>	...	<b>9,722</b>	<b>201,993</b>	<b>588</b>	<b>1,786,014</b>	<b>1,998,317</b>	<b>150,560,978</b>
4	<b>Canadian Heritage</b>								
	Department	...	...	10,356	3,781	5	57,960	72,102	72,102
	Canadian Radio-television and Telecommunications Commission	...	...	58	136,411	2	58	136,529	136,529
	National Archives of Canada	...	...	37	242	143	10	432	432
	National Battifields Commission	...	...	...	...	...	1,424	1,424	1,424
	National Library	...	...	22	...	4	55	81	81
	Parks Canada Agency	...	...	...	78,562	...	78,076	156,638	156,638
	Public Service Commission	...	...	527	...	...	293	827	827
	Status of Women—Office of the Co-ordinator	...	...	40	...	1	...	41	41
	<b>Total Ministry</b>	...	...	<b>11,040</b>	<b>218,996</b>	<b>162</b>	<b>137,876</b>	<b>368,074</b>	<b>368,074</b>
5	<b>Citizenship and Immigration</b>								
	Department	...	876	13,399	436,919	123	3,283	454,600	454,600
	Immigration and Refugee Board of Canada	...	...	246	...	...	2	248	248
	<b>Total Ministry</b>	...	<b>876</b>	<b>13,645</b>	<b>436,919</b>	<b>123</b>	<b>3,285</b>	<b>454,848</b>	<b>454,848</b>





TABLE 4

**Ministerial Revenues—Continued**  
(in thousands of dollars)

Section	Department or agency	Other revenues						Total ministerial revenues
		Tax revenues	Return on investments <sup>(1)</sup>	Refunds of previous years' expenditures	Sales of goods and services <sup>(2)</sup>	Proceeds from disposal of surplus Crown assets	Miscellaneous <sup>(3)</sup>	Total other revenues
14	<b>Industry</b>							
	Department	...	20,123	12,744	408,879	565	100,154	542,465
	Atlantic Canada Opportunities Agency	...	215	878	5,482	5	58,052	64,632
	Canadian Space Agency	...	...	2,962	3,511	21	185	6,679
	Economic Development Agency of Canada for the Regions of Quebec	...	...	1,591	20,578	4	28,372	50,545
	National Research Council of Canada	...	...	1,573	90,158	734	...	92,465
	Natural Sciences and Engineering Research Council	...	...	1,032	...	...	2	1,034
	Office of Infrastructure of Canada	...	...	4	...	...	...	4
	Social Sciences and Humanities Research Council	...	...	588	...	...	3	591
	Statistics Canada	...	...	77	867	13	167	1,124
	Western Economic Diversification	...	...	3,360	19,372	14	14,222	36,968
	<b>Total Ministry</b>	...	<b>20,338</b>	<b>24,809</b>	<b>548,847</b>	<b>1,356</b>	<b>201,157</b>	<b>796,507</b>
15	<b>Justice</b>							
	Department	...	...	4,918	21,412	6	1,854	28,190
	Canadian Human Rights Commission	...	...	134	...	8	...	142
	Canadian Human Rights Tribunal	...	...	4	...	...	1	5
	Commissioner for Federal Judicial Affairs	...	...	...	236	...	9,959	10,195
	Federal Court of Canada	...	...	137	1,190	35	5,347	6,709
	Law Commission of Canada	...	...	63	...	...	...	63
	Offices of the Information and Privacy Commissioners of Canada	...	...	95	...	11	...	106
	Supreme Court of Canada	...	...	53	116	6	67	242
	Tax Court of Canada	...	...	1	...	...	3,002	3,003
	<b>Total Ministry</b>	...	...	<b>5,405</b>	<b>22,954</b>	<b>66</b>	<b>20,230</b>	<b>48,655</b>
16	<b>National Defence</b>							
	Department	...	637	37,225	482,804	15,516	9,371	545,553
	Canadian Forces Grievance Board	...	...	26	...	...	...	26
	Military Police Complaints Commission	...	...	64	...	...	...	64
	<b>Total Ministry</b>	...	<b>637</b>	<b>37,315</b>	<b>482,804</b>	<b>15,516</b>	<b>9,371</b>	<b>545,643</b>

17	Natural Resources									
	Department	...	181	4,954	104,730	303	50	110,218	110,218	
	Canadian Nuclear Safety Commission	...	...	56	38,209	15	10,345	48,625	48,625	
	National Energy Board	...	...	86	35,875	3	...	35,964	35,964	
	Total Ministry	...	181	5,096	178,814	321	10,395	194,807	194,807	
18	Parliament									
	The Senate	...	...	54	...	...	(21)	33	33	
	House of Commons	...	...	208	110	224	796	1,338	1,338	
	Library of Parliament	...	...	...	33	...	...	33	33	
	Total Ministry	...	...	262	143	224	775	1,404	1,404	
19	Privy Council									
	Department	...	...	497	...	7	468	972	972	
	Canadian Centre for Management Development	...	...	6	12,826	...	...	12,832	12,832	
	Canadian Intergovernmental Conference Secretariat	...	...	1	...	...	917	918	918	
	Canadian Transportation Accident Investigation and Safety Board	...	...	9	26	39	159	159	159	
	Chief Electoral Officer	...	...	...	...	2	138	140	140	
	National Round Table on the Environment and the Economy	...	...	...	4	...	4	4	4	
	Public Service Staff Relations Board	...	...	...	...	...	1	1	1	
	Security Intelligence Review Committee	...	...	4	...	...	...	4	4	
	Total Ministry	...	...	517	12,856	48	1,609	15,030	15,030	
20	Public Works and Government Services									
	Department	...	...	31,863	62,009	219	30,260	124,351	124,351	
	Communication Canada	...	...	125	14,488	2	308	14,923	14,923	
	Canada Mortgage and Housing Corporation	...	...	31	...	...	9	40	40	
	Total Ministry	...	...	32,019	76,497	221	30,577	139,314	139,314	
21	Solicitor General									
	Department	...	...	1,404	...	1	(82)	1,323	1,323	
	Canadian Security Intelligence Service	...	...	383	1,944	863	54	3,244	3,244	
	Corrections Service	...	...	2,087	97,340	749	775	100,951	100,951	
	National Parole Board	...	...	30	705	22	2	759	759	
	Royal Canadian Mounted Police	178	...	8,560	1,044,810	7,042	...	1,060,590	1,060,590	
	Royal Canadian Mounted Police External Review Committee	...	...	38	...	...	...	38	38	
	Total Ministry	...	178	12,502	1,144,799	8,677	749	1,166,905	1,166,905	
22	Transport									
	Department	...	31,176	6,380	346,991	4,108	22,210	410,865	410,865	
	Canada Mortgage and Housing Corporation	...	502,422	...	...	...	51,455	553,877	553,877	
	Canadian Transportation Agency	...	...	101	13	...	2	116	116	
	Civil Aviation Tribunal	...	...	7	...	...	...	7	7	
Total Ministry	...	533,598	6,488	347,004	4,108	73,667	964,885	964,885		

TABLE 4

### Ministerial Revenues—Concluded

(in thousands of dollars)

Section	Department or agency	Other revenues						Total ministerial revenues
		Tax revenues	Return on investments <sup>(1)</sup>	Refunds of previous years' expenditures	Sales of goods and services <sup>(2)</sup>	Proceeds from the disposal of surplus Crown assets	Miscellaneous <sup>(3)</sup>	
23	Treasury Board	...	...	259	2,031	...	15,481	17,771
24	Veterans Affairs	...	217	5,719	23,876	75	4,299	34,186
Total ministerial revenues		148,562,661	6,329,372	393,927	4,401,819	41,605	3,013,460	162,742,844

Note: If no amount is shown, either the revenues were less than \$500 or none were reported.

<sup>(1)</sup> Additional details are provided in Section 11 of Volume 11 (Part 11). It includes return on investments for \$604,600, Crown corporation revenues for \$2,400,516, Exchange Fund Account for \$3,231,166 and International Monetary Fund for \$93,090. The total amount includes \$3,324,256 related to foreign exchange accounts (\$3,231,166 for Exchange Fund Account and \$93,090 for International Monetary Fund) and \$2,400,516 related to enterprise Crown corporations which have been respectively reclassified to foreign exchange revenues and Crown corporation revenues in Table 4a of this volume.

<sup>(2)</sup> Includes rights and privileges, lease and use of public property, services of a regulatory nature, services of a non-regulatory nature, sales of goods and information products and other fees and charges.

<sup>(3)</sup> Includes domestic coinage for \$162,710 and net gain on exchange for \$193,909. The amount of \$193,909 has been reclassified to foreign exchange revenues in Table 4a of this volume.

TABLE 4a

## Recapitulation of External Revenues

Table 4a reconciles total ministerial revenues (Table 4) with external revenues reported in Table 1 of this section and in the Statement of Operations in Section 2 of Volume 1. The reconciling items include the revenues from the consolidated specified purpose accounts, the accrual of accounts receivable and the adjustment of the Exchange Fund Account to recognize the international reserves held in the Account, the accrual and deferral of other revenues, the elimination of internal revenues, the revenues of Crown corporations and tax credits and repayments.

(in thousands of dollars)

	Total ministerial revenues	Consolidated specified purpose accounts	Accrual and other adjustments	Internal revenues	Tax credits and repayments	Crown corporations	TOTAL EXTERNAL REVENUES
<b>TAX REVENUES—</b>							
Income tax—							
Personal	81,782,987	...	1	(76,000)	7,822,687	...	89,529,675
Corporate	22,130,645	...	90,981	...	...	...	22,221,626
Other income tax revenues	3,291,113	...	...	...	...	...	3,291,113
	107,204,745	...	90,982	(76,000)	7,822,687	...	115,042,414
Other taxes and duties—							
Goods and services tax	28,248,557	...	...	...	...	...	28,248,557
Energy taxes—							
Excise tax—Gasoline	4,536,058	...	...	...	...	...	4,536,058
Excise tax—Aviation gasoline and diesel fuel	456,206	...	...	...	...	...	456,206
	4,992,264	...	...	...	...	...	4,992,264
Customs import duties	3,221,185	...	...	...	...	...	3,221,185
Other excise taxes and duties—							
Excise duties	2,024,107	...	...	...	...	...	2,024,123
Air travellers security charge	421,006	...	...	...	...	...	421,006
Miscellaneous excise taxes and duties	2,450,797	...	...	...	...	...	2,450,797
	4,895,910	...	...	...	...	...	4,895,926
	41,357,916	...	...	...	...	...	41,357,932
<b>TOTAL TAX REVENUES</b>	148,562,661	...	90,982	(76,000)	7,822,687	...	156,400,346
<b>EMPLOYMENT INSURANCE PREMIUMS</b>	...	17,869,588	...	...	...	...	17,869,588



TABLE 4a

## Recapitulation of External Revenues—Concluded

(in thousands of dollars)

	Total ministerial revenues	Consolidated specified purpose accounts	Accruals and other adjustments	Internal revenues	Tax credits and repayments	Crown corporations	GROSS EXTERNAL REVENUES
OTHER REVENUES—							
Crown corporation revenues—							
Consolidated Crown corporations	...	...	...	...	...	1,850,783	1,850,783
Enterprise Crown corporations and other government business enterprises—							
Share of annual profit	1,881,097	...	...	...	...	1,080,785	2,961,882
Interest	519,419	...	(27,009)	...	...	...	492,410
	2,400,516	...	(27,009)	...	...	2,931,568	5,305,075
Other program revenues—							
Return on investments	604,600	...	(238,050)	(15,948)	...	...	350,602
Refunds of previous years' expenditures	393,927	...	(344,261)	(49,666)	...	...	...
Sales of goods and services—							
Rights and privileges	808,793	...	86,558	(10,210)	...	...	885,141
Lease and use of public property	406,878	...	386,733	(618)	...	...	792,993
Services of a regulatory nature	988,426	...	(490,711)	(21,453)	...	...	476,262
Services of a non-regulatory nature	1,676,360	...	2,089,786	(132,543)	...	...	3,633,603
Sales of goods and information products	272,812	...	128,424	(96,881)	...	...	304,355
Other fees and charges	248,550	...	46,658	5,150	...	...	300,358
Proceeds from the disposal of surplus Crown assets	41,605	...	(39,296)	(2,309)	...	...	...
Miscellaneous revenues	2,819,551	110,662	(2,189,259)	(206,377)	...	...	534,577
	8,261,502	110,662	(563,418)	(330,855)	...	...	7,277,891
Foreign exchange revenues—							
Exchange Fund Account	3,231,166	...	(99,421)	...	...	...	3,131,745
International Monetary Fund	93,090	...	(37,438)	...	...	...	55,652
Other	193,909	...	(2,227)	...	...	...	191,682
	3,518,165	...	(139,086)	...	...	...	3,379,079
TOTAL OTHER REVENUES	14,180,183	110,662	(729,513)	(530,855)	...	2,931,568	15,962,045
TOTAL REVENUES	162,742,844	17,980,250	(638,531)	(606,855)	7,822,687	2,931,568	190,231,979

Note: If no amount is shown, either the revenues were less than \$500 or none were reported.

TABLE 4b

## Sales of goods and services

Table 4b presents details of revenues from the sales of goods and services for each ministry. Revenues include those from statutory user charges from both internal and external sources as well as revenues incurred under the restricted spending authorities of departmental corporations.

(in thousands of dollars)

	Rights and privileges	Lease and use of public property	Services of a regulatory nature	Services of a non-regulatory nature	Sales of goods and information products	Other fees and charges	Total
<b>2 Agriculture and Agri-Food Department</b>	4,579	4,267	25,959	786	255	11,107	46,953
Canadian Food Inspection Agency	...	16	56,579	...	...	83	56,678
Canadian Grain Commission	...	...	20,261	5,679	31	(114)	25,857
<b>Total Ministry</b>	<b>4,579</b>	<b>4,283</b>	<b>102,799</b>	<b>6,465</b>	<b>286</b>	<b>11,076</b>	<b>129,888</b>
<b>3 Canada Customs and Revenue Agency</b>	<b>3,063</b>	<b>637</b>	<b>147,650</b>	<b>26,075</b>	<b>...</b>	<b>24,568</b>	<b>201,993</b>
<b>4 Canadian Heritage Department</b>	...	40	...	3,158	123	460	3,781
Canadian Radio-television and Telecommunications Commission	...	...	136,411	...	...	...	136,411
National Archives of Canada	...	...	...	...	...	242	242
Parks Canada Agency	...	15,605	...	59,156	452	3,349	78,562
<b>Total Ministry</b>	<b>...</b>	<b>15,645</b>	<b>136,411</b>	<b>62,314</b>	<b>575</b>	<b>4,051</b>	<b>218,996</b>
<b>5 Citizenship and Immigration Department</b>	160,788	...	276,045	...	53	33	436,919
<b>Total Ministry</b>	<b>160,788</b>	<b>...</b>	<b>276,045</b>	<b>...</b>	<b>53</b>	<b>33</b>	<b>436,919</b>
<b>6 Environment Department</b>	...	1,589	4,957	26,974	45,018	2,731	81,269
Canadian Environmental Assessment Agency	...	...	...	347	2	...	349
<b>Total Ministry</b>	<b>...</b>	<b>1,589</b>	<b>4,957</b>	<b>27,321</b>	<b>45,020</b>	<b>2,731</b>	<b>81,618</b>
<b>7 Finance Department</b>	...	...	...	...	153	11,639	11,792
Financial Consumer Agency of Canada	...	...	5,380	...	...	3	5,383
Office of the Superintendent of Financial Institutions	...	...	65,297	2,641	9	2,864	70,811
<b>Total Ministry</b>	<b>...</b>	<b>...</b>	<b>70,677</b>	<b>2,641</b>	<b>162</b>	<b>14,506</b>	<b>87,986</b>

TABLE 4b

**Sales of goods and services—Continued**  
(in thousands of dollars)

	Rights and privileges	Lease and use of public property	Services of a regulatory nature	Services of a non-regulatory nature	Sales of goods and information products	Other fees and charges	Total
<b>8 Fisheries and Oceans</b>	<b>48,678</b>	...	...	<b>42,422</b>	<b>2,539</b>	...	<b>93,639</b>
<b>9 Foreign Affairs and International Trade</b>							
Department							
Canadian International Development Agency	136,180	8,326	49,924	7,698	...	1,430	203,558
Northern Pipeline Agency	...	...	...	...	...	39	...
	...	...	589	...	...	...	589
<b>Total Ministry</b>	<b>136,180</b>	<b>8,326</b>	<b>50,513</b>	<b>7,698</b>	...	<b>1,469</b>	<b>204,186</b>
<b>11 Health</b>							
Department							
Hazardous Materials Information Review Commission	21,840	407	19,769	11,994	...	7,517	61,527
Patented Medicine Price Review Board	...	...	...	...	...	354	...
	...	...	...	...	...	27	27
<b>Total Ministry</b>	<b>21,840</b>	<b>407</b>	<b>19,769</b>	<b>11,994</b>	...	<b>7,898</b>	<b>61,908</b>
<b>12 Human Resources Development</b>							
Department							
Canada Industrial Relations Board	...	...	...	...	...	8	8
Canadian Centre for Occupational Health and Safety	...	...	...	...	3	...	3
	...	...	...	...	4,185	...	4,185
<b>Total Ministry</b>	...	...	...	...	<b>4,188</b>	<b>8</b>	<b>4,196</b>
<b>13 Indian Affairs and Northern Development</b>							
Department							
	40,183	...	...	82	...	...	40,265
<b>Total Ministry</b>	<b>40,183</b>	...	...	<b>82</b>	...	...	<b>40,265</b>
<b>14 Industry</b>							
Department							
Atlantic Canada Opportunities Agency	345,626	...	40,662	9,637	254	12,700	408,879
Canadian Space Agency	...	...	...	...	...	5,482	...
Economic Development Agency	2,644	...	...	867	...	...	3,511
National Research Council of Canada	...	...	...	...	...	20,578	...
Statistics Canada	7,853	2,090	...	5,494	10,836	63,885	90,158
Western Economic Diversification	...	...	19,372	...	867	...	867
	...	...	...	...	...	...	19,372
<b>Total Ministry</b>	<b>356,123</b>	<b>2,090</b>	<b>60,034</b>	<b>15,998</b>	<b>11,957</b>	<b>102,645</b>	<b>548,847</b>





TABLE 4b

**Sales of goods and services—*Concluded***  
(in thousands of dollars)

	Rights and privileges	Lease and use of public property	Services of a regulatory nature	Services of a non-regulatory nature	Sales of goods and information products	Other fees and charges	Total
23 Treasury Board	...	...	...	...	...	2,031	2,031
24 Veterans Affairs	...	...	...	23,875	1	...	23,876
<b>Total ministerial revenues</b>	<b>808,793</b>	<b>406,578</b>	<b>988,426</b>	<b>1,676,360</b>	<b>272,812</b>	<b>248,550</b>	<b>4,401,819</b>

Note: If no amount is shown, either the revenues were less than \$500 or none were reported.

## Source and Disposition of Budgetary Authorities by Ministry

Table 5 presents the source and disposition of budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities					Disposition of authorities						
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
3,677	1,827,846	886,371	100,353	2,818,247	2	Agriculture and Agri-Food Department	2,692,294	121,977	...	3,976	2,474,263
...	2,889	...	246	3,135		Canadian Dairy Commission	3,135	...	...	...	3,052
9	414,288	65,793	16,977	497,067		Canadian Food Inspection Agency	476,160	20,882	...	25	437,799
12,929	25,153	8,264	901	47,247		Canadian Grain Commission	33,474	1,450	...	12,323	21,157
16,615	2,270,176	960,428	118,477	3,365,696		Total Ministry	3,205,063	144,309	...	16,324	2,936,271
178,096	3,363,759	122,242	301,873	3,965,970	3	Canada Customs and Revenue Agency	3,824,904	...	...	141,066	3,441,494
2	1,037,301	82,624	14,330	1,134,257	4	Canadian Heritage Department	1,119,330	14,924	...	3	1,088,464
...	149,710	3,406	705	153,821		Canada Council for the Arts	153,821	...	...	...	154,287
...	1,020,228	23,147	3,147	1,046,522		Canadian Broadcasting Corporation	1,046,522	...	...	...	982,885
...	137,104	284	113	137,501		Telefilm Canada	137,501	...	...	...	105,868
...	76,221	3,772	1,321	81,314		Canadian Museum of Civilization	81,314	...	...	...	53,734
...	25,359	1,500	1,530	28,389		Canadian Museum of Nature	28,389	...	...	...	26,235
...	7,667	929	1,379	9,975		Canadian Radio-television and Telecommunications Commission	9,340	635	...	...	10,579
25	52,765	4,523	2,984	60,297		National Archives of Canada	59,920	352	...	25	64,550
...	24,828	580	1,241	26,649		National Arts Centre Corporation	26,649	...	...	...	30,994
...	7,707	985	464	9,156		National Battlefields Commission	8,847	309	...	...	10,093
...	118,959	3,535	2,175	124,669		National Capital Commission	124,669	...	...	...	101,708
1,325	61,158	4,001	1,990	68,474		National Film Board	66,263	833	...	1,378	63,091
...	38,455	4,000	412	42,867		National Gallery of Canada	42,867	...	...	...	43,234
...	36,658	6,791	2,521	45,970		National Library	45,285	681	...	4	43,161
...	24,833	2,350	687	27,870		National Museum of Science and Technology	27,870	...	...	...	24,650
45,661	396,890	32,619	47,657	522,827		Parks Canada Agency	460,772	...	...	62,055	448,417
6,926	122,971	12,920	12,823	155,640		Public Service Commission	145,743	2,162	...	7,735	135,680
...	22,963	865	613	24,441		Status of Women—Office of the Co-ordinator	24,440	1	...	...	21,785
53,939	3,361,777	188,831	96,092	3,700,639		Total Ministry	3,609,542	19,897	...	71,200	3,409,415

TABLE 5

## Source and Disposition of Budgetary Authorities by Ministry—Continued

(in thousands of dollars)

Source of authorities				Disposition of authorities						
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
	Main Estimates	Supplementary Estimates								
28	927 087	63 491	39 174	1 029 780	5	Citizenship and Immigration Department	992 883	36 835	...	62
...	123 681	9 424	4 814	137 919		Immigration and Refugee Board of Canada	116 824	21 095	...	...
28	1 050 768	72 915	43 988	1 167 699		Total Ministry	1 109 707	57 930	...	62
8	722 044	45 607	22 187	789 846	6	Environment Department	757 235	32 529	...	82
...	11 676	2 170	735	14 581		Canadian Environmental Assessment Agency	13 368	1 213	...	...
8	733 720	47 777	22 922	804 427		Total Ministry	770 603	33 742	...	82
165 182	65 011 787	1 148 251	1 108 632	67 433 852	7	Finance Department	66 998 296	280 663	...	154 893
9	68 567	3 110	2 122	73 808		Auditor General	71 735	2 048	...	25
...	580	9 047	796	10 423		Canadian International Trade Tribunal	10 127	296	...	...
...	...	...	5 331	5 331		Financial Consumer Agency of Canada	5 331	...	...	...
...	41 030	444	696	42 170		Financial Transactions and Reports Analysis Centre of Canada	40 846	1 312	...	12
75 719	1 678	...	44	77 441		Office of the Superintendent of Financial Institutions	7 509	1 024	...	68 908
240 910	65 132 109	1 152 601	1 117 405	67 643 025		Total Ministry	67 133 844	285 343	...	223 838
515	1 437 641	119 983	46 597	1 604 736	8	Fisheries and Oceans	1 521 958	81 562	...	1 511 992
11 728	1 647 651	198 265	1 101	1 858 745	9	Foreign Affairs and International Trade Department	1 753 297	90 389	...	15 059
...	10 832	5 000	799	16 631		Canadian Commercial Corporation	16 631	...	...	15 831
7	1 885 705	341 565	91 276	2 318 553		Canadian International Development Agency	2 310 032	8 521	...	...
...	102 000	(5 000)	22 943	119 943		Export Development Canada	119 943	...	...	...
...	101 941	...	287	102 228		International Development Research Centre	102 228	...	...	...
...	5 249	4 280	135	9 664		International Joint Commission	9 451	213	...	...
...	2 304	725	108	3 137		NAFTA Secretariat, Canadian Section	2 085	1 052	...	...
...	265	413	1	679		Northern Pipeline Agency	312	367	...	...
11 735	3 755 947	545 248	116 650	4 429 580		Total Ministry	4 313 979	100 542	...	15 059
										4 074 378

...	17,679	2,551	726	20,956	10	Governor General	380	...	18,081
151	2,536,663	155,007	47,009	2,738,830	11	Health	...	...	...
1	465,302	184,998	877	651,178		Department	...	...	...
...	...	...	...	...		Canadian Institutes of Health Research	2,717,883	20,796	151
...	2,940	355	158	3,453		Hazardous Materials Information Review	621,425	29,753	...
...	3,681	665	130	4,476		Commission	3,452	1	3,051
...	...	...	...	...		Patented Medicine Prices Review Board	4,231	245	3,951
152	3,008,586	341,025	48,174	3,397,937		Total Ministry	3,346,991	50,795	151
...	...	...	...	...		...	...	...	3,210,226
189	29,053,023	(593,099)	(162,353)	28,297,760	12	Human Resources Development	...	...	...
...	12,754	397	619	13,770		Department	28,127,164	170,444	152
...	1,739	...	56	1,795		Canada Industrial Relations Board	13,351	419	...
...	1,899	2,186	71	4,156		Canadian Artists and Producers Professional Relations Tribunal	1,566	229	...
...	...	...	...	...		Canadian Centre for Occupational Health and Safety	4,073	83	...
189	29,069,415	(590,516)	(161,607)	28,317,481		Total Ministry	28,146,154	171,175	152
...	...	...	...	...		...	...	...	27,872,865
32,722	5,157,162	208,822	16,534	5,415,240	13	Indian Affairs and Northern Development	...	...	...
...	961	...	8	969		Department	5,368,593	14,394	32,253
...	...	...	...	...		Canadian Polar Commission	932	37	...
32,722	5,158,123	208,822	16,542	5,416,209		Total Ministry	5,369,525	14,431	32,253
...	...	...	...	...		...	...	...	5,144,416
55,922	1,478,995	109,442	19,664	1,664,023	14	Industry	...	...	...
25	446,693	4,675	2,782	454,175		Department	1,298,718	302,647	62,658
...	335,837	5,049	460	341,346		Atlantic Canada Opportunities Agency	360,211	93,964	...
...	83,166	2,842	288	86,296		Canadian Space Agency	328,910	12,419	17
...	1,540	63	154	1,757		Canadian Tourism Commission	86,296	...	...
...	2,377	83	94	2,554		Competition Tribunal	1,724	33	...
...	...	...	...	...		Copyright Board	2,357	197	...
10	504,394	22,070	(9,288)	517,186		Economic Development Agency of Canada for the Regions of Quebec	367,171	150,012	3
...	35,108	2,000	59	37,167		Enterprise Cape Breton Corporation	35,017	2,150	...
22,090	599,993	76,659	30,171	728,913		National Research Council of Canada	718,877	1,419	8,617
...	...	...	...	...		Natural Sciences and Engineering Research Council	651,293	34,227	...
6	641,616	42,936	962	685,520		Office of Infrastructure of Canada	12,118	1,324	...
...	...	5,006	8,436	13,442		Social Sciences and Humanities Research Council	186,213	22,622	...
...	196,268	11,700	867	208,835		Standards Council of Canada	6,580	357	...
...	6,904	...	33	6,937		Statistics Canada	422,736	9,570	...
...	373,232	30,931	28,143	432,306		Western Economic Diversification	246,828	122,272	...
5	338,078	27,755	3,262	369,100		Total Ministry	4,725,049	753,213	71,295
78,058	5,044,201	341,211	86,087	5,549,557		...	...	...	4,915,024
...	...	...	...	...		...	...	...	...
14	764,452	184,539	53,194	1,002,199	15	Justice	...	...	...
...	17,894	4,796	1,596	24,286		Department	942,159	60,038	2
...	1,965	5,842	239	7,046		Canadian Human Rights Commission	23,640	638	8
...	321,276	3,674	(9,201)	315,749		Canadian Human Rights Tribunal	3,778	2,064	...
...	39,617	1,658	2,241	43,533		Commissioner for Federal Judicial Affairs	315,623	126	...
17	...	...	...	...		Federal Court of Canada	42,529	979	25
...	...	...	...	...		...	...	...	41,457



TABLE 5

## Source and Disposition of Budgetary Authorities by Ministry—Concluded

(in thousands of dollars)

Available from previous years	Source of authorities				Section	Department or agency	Disposition of authorities			
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use			Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
...	3,076	48	90	3,214		Law Commission of Canada	3,122	92	...	3,188
1	15,451	1,042	974	17,468		Offices of the Information and Privacy Commissioners of Canada	17,726	...	(259)	1
1	19,107	4,327	1,094	24,529		Supreme Court of Canada	22,387	2,136	...	6
4	11,338	2,143	772	14,257		Tax Court of Canada	13,185	1,072	...	...
37	1,195,849	204,192	50,999	1,451,077		Total Ministry	1,384,149	67,145	(259)	42
985	11,834,000	738,868	145,412	12,719,265	16	National Defence	12,415,337	303,772	...	156
...	8,134	3,330	(227)	11,237		Department	8,896	2,341	...	...
...	4,010	183	85	4,278		Canadian Forces Grievance Board	3,642	636	...	7,063
...	...	...	...	...		Military Police Complaints Commission	...	...	...	3,635
985	11,846,144	742,381	145,270	12,734,780		Total Ministry	12,427,875	306,749	...	156
12,131	726,189	243,677	109,161	1,091,158	17	Natural Resources	991,656	91,147	...	8,355
...	135,872	8,700	...	144,572		Department	144,572	...	...	...
18	59,331	4,977	1,353	65,679		Atomic Energy of Canada Limited	63,802	1,869	...	8
...	60,735	...	5	60,740		Canadian Nuclear Safety Commission	46,536	14,204	...	58,467
2	31,396	4,527	1,116	37,041		Cape Breton Development Corporation	35,446	1,592	...	65,500
...	...	...	...	...		National Energy Board	...	...	...	33,002
12,151	1,013,523	261,881	111,635	1,399,190		Total Ministry	1,282,012	108,812	...	8,366
...	63,901	1,608	2,418	67,927	18	Parliament	67,794	133	...	...
...	312,419	7,568	8,856	328,843		The Senate	323,135	5,708	...	63,271
...	26,251	1,100	318	27,669		House of Commons	27,668	1	...	305,184
...	...	...	...	...		Library of Parliament	...	...	...	25,340
...	402,571	10,276	11,592	424,439		Total Ministry	418,597	5,842	...	393,795
5	112,603	22,667	4,070	139,345	19	Privy Council	137,957	1,381	...	7
...	1,913,250	...	(1,913,250)	...		Department	...	...	...	122,304
...	237,210	...	(237,210)	...		Canada Mortgage and Housing Corporation	...	...	...	...
...	...	...	...	...		Canada Post Corporation	...	...	...	...
...	...	...	...	...		Canadian Centre for Management Development	...	...	...	...
5	25,393	2,630	7,356	35,384		Canadian Intergovernmental Conference	32,518	2,866	...	26,893
...	3,746	1,446	127	5,319		Secretariat	5,030	289	...	4,438
22	24,766	5,349	1,728	31,865		Canadian Transportation Accident Investigation and Safety Board	31,277	566	...	30,051
...	59,717	12,011	2,304	74,032		Chief Electoral Officer	73,586	446	...	49,573

5	15,020	1,740	557	17,322	Commissioner of Official Languages	16,685	637	...	...	14,865
...	...	...	...	...	Millennium Bureau of Canada	...	...	...	...	29,534
...	...	...	...	...	National Round Table on the Environment and the Economy	5,341	80	...	...	5,447
...	4,912	252	257	5,421	Office of Indian Residential Schools Resolution of Canada	...	...	...	...	...
...	56,060	...	(56,060)	...	Office of Infrastructure of Canada	...	...	...	...	...
...	8,900	...	(8,900)	...	Public Service Staff Relations Board	6,542	548	...	...	6,894
1	5,937	848	304	7,090	Security Intelligence Review Committee	2,098	370	...	...	2,037
...	2,325	...	143	2,468						
38	2,469,839	46,943	(2,198,574)	318,246	<b>Total Ministry</b>	<b>311,034</b>	<b>7,183</b>	...	29	<b>292,036</b>
370,040	2,118,893	351,951	69,375	2,910,259	<b>Public Works and Government Services</b>	2,422,903	113,407	...	373,949	2,132,841
...	129,059	8,790	2,800	140,649	Department Communication Canada	126,420	14,227	...	2	136,981
...	...	8,000	56,498	64,498	Office of Indian Residential Schools Resolution of Canada	55,784	8,714	...	...	41,941
370,040	2,247,952	368,741	128,673	3,115,406	<b>Total Ministry</b>	<b>2,605,107</b>	<b>136,348</b>	...	<b>373,951</b>	<b>2,311,763</b>
3	110,540	49,696	1,339	161,578	<b>Solicitor General</b>	132,178	29,398	...	2	146,991
25	247,502	5,335	4,005	256,867	Department Canadian Security Intelligence Service	252,979	3,888	...	...	248,589
15,938	1,467,574	23,817	62,137	1,569,466	Correctional Service	1,540,261	15,037	...	14,168	1,509,509
...	30,469	3,525	2,399	36,593	National Parole Board	36,475	102	...	16	34,519
...	2,881	88	225	3,194	Office of the Correctional Investigator	3,076	118	...	...	2,739
1,888	1,612,586	183,194	82,580	1,880,248	Royal Canadian Mounted Police	1,844,135	33,364	...	2,749	1,635,110
...	832	38	29	899	Royal Canadian Mounted Police External Review Committee	822	77	...	...	698
...	4,447	49	332	4,828	Royal Canadian Mounted Police Public Complaints Commission	4,822	6	...	...	4,653
17,854	3,476,831	265,742	153,246	3,913,673	<b>Total Ministry</b>	<b>3,814,748</b>	<b>81,990</b>	...	<b>16,935</b>	<b>3,582,808</b>
1,036	1,057,966	390,648	(29,293)	1,420,357	<b>Transport</b>	1,252,552	165,753	...	2,052	1,208,742
...	...	85,268	1,913,250	1,998,518	Department Canada Mortgage and Housing Corporation	1,978,802	19,716	...	...	1,909,887
...	...	...	237,210	237,210	Canada Post Corporation	237,210	...	...	...	247,210
1	24,813	2,007	2,047	28,868	Canadian Transportation Agency	27,978	890	...	...	25,767
...	1,014	267	44	1,325	Civil Aviation Tribunal	1,113	212	...	...	1,145
1,037	1,083,793	478,190	2,123,258	3,686,278	<b>Total Ministry</b>	<b>3,497,655</b>	<b>186,571</b>	...	<b>2,052</b>	<b>3,392,751</b>
...	2,144,010	782,315	(722,525)	2,203,800	<b>Treasury Board</b>	1,470,518	733,282	...	...	1,546,361
3	2,273,399	230,335	22,317	2,526,054	<b>Veterans Affairs</b>	2,475,119	50,935	...	...	2,246,506
1,015,112	151,557,812	6,904,114	1,679,817	161,156,855	<b>Total Government</b>	156,784,709	3,398,176	(259)	974,229	156,928,352

Note: If no amount is shown, either it is less than \$500 or no amount was reported.

### Source and Disposition of Non-Budgetary Authorities by Ministry

(in thousands of dollars)

Available from previous years	Source of authorities			Section	Department or agency	Disposition of authorities			
	As shown in	Supplementary Estimates	Adjustments and transfers			Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
244,559	...	...	...	2	Agriculture and Agri-Food	(55,441)	...	...	300,000
1,802,496	...	...	...		Canadian Dairy Commission	...	...	...	14,443
	...	...	...		Farm Credit Canada	...	...	...	1,829,274
2,047,055	...	...	...		Total Ministry	(55,441)	...	...	1,843,717
...	10	...	...	4	Canadian Heritage Department	...	10	...	...
...	10	...	...		Total Ministry	...	10	...	...
62,782	...	...	...	5	Citizenship and Immigration Department	(3,693)	...	...	66,475
62,782	...	...	...		Total Ministry	(3,693)	...	...	66,475
1,895,761	247,650	...	11,732	7	Finance Department	384,728	...	...	1,770,415
6,000,000	...	...	...		Canada Deposit Insurance Corporation	...	...	...	296,248
7,895,761	247,650	...	11,732		Total Ministry	384,728	...	...	6,000,000
...	...	...	...			...	...	...	296,248
30,000	...	...	...	8	Fisheries and Oceans	...	...	...	...
30,000	...	...	...		Freshwater Fish Marketing Corporation	...	...	...	30,000
...	...	...	...		Total Ministry	...	...	...	30,000
27,011	...	...	...	9	Foreign Affairs and International Trade Department	(12,469)	...	...	39,480
10,000	...	...	...		Canadian Commercial Corporation	...	...	...	8,000
0,550,472	10,792	50	(525,530)		Canadian International Development Agency	191,892	4,516	...	230,598
7,684,652	127,000	1,182,000	(2,412,468)		Export Development Canada	71,465	...	...	16,509,719
8,271,135	137,792	1,182,050	(2,937,998)		Total Ministry	250,888	4,516	...	26,398,575
...	...	...	...			...	...	...	364,299

12	Human Resources Development Department				1,395,379	108,621	...	1,544,145
	...	1,800,000	(296,000)	...	1,504,000	...	...	1,544,145
	...	1,800,000	(296,000)	...	1,504,000	108,621	...	1,544,145
	...	...	...	...	...	...	...	...
13	Indian Affairs and Northern Development Department				58,126	18,909	...	63,470
	59,869	74,973	2,500	...	137,342	...	...	63,470
	59,869	74,973	2,500	...	137,342	18,909	...	63,470
	...	...	...	...	...	...	...	...
14	Industry Department				...	800	...	1,950
	1,950	800	...	...	2,750	...	...	...
	853,677	...	...	(853,677)	...	...	...	...
	855,627	800	...	(853,677)	2,750	800	...	1,950
	...	...	...	...	...	...	...	...
16	National Defence Department				(4,960)	...	...	3,665
	99,340	...	...	...	99,340	...	...	3,665
	99,340	...	...	...	99,340	(4,960)	...	3,665
	...	...	...	...	...	...	...	...
17	Natural Resources Cape Breton Development Corporation				...	...	...	50,000
	50,000	...	...	...	50,000	...	...	50,000
	50,000	...	...	...	50,000	...	...	50,000
	...	...	...	...	...	...	...	...
19	Privy Council Canada Mortgage and Housing Corporation Canada Post Corporation Royal Canadian Mint				...	...	...	...
	...	(219,400)	...	219,400	...	...	...	...
	500,000	...	...	(500,000)	...	...	...	...
	75,000	...	...	(75,000)	...	...	...	...
	575,000	(219,400)	...	(355,600)	...	...	...	...
	...	...	...	...	...	...	...	...
20	Public Works and Government Services Department				2,099	...	...	43,832
	45,931	...	...	45,931	2,099	...	...	43,832
	45,931	...	...	45,931	2,099	...	...	43,832
	...	...	...	...	...	...	...	...
21	Solicitor General Correctional Service				(5)	...	...	(3)
	37	...	...	...	37	...	...	(3)
	37	...	...	...	37	...	...	(3)
	...	...	...	...	...	...	...	...
22	Transport Canada Mortgage and Housing Corporation Canada Post Corporation Royal Canadian Mint				(217,711)	(1,689)	...	(225,779)
	...	(219,400)	...	219,400	...	...	...	...
	...	500,000	...	500,000	...	...	...	...
	...	75,000	...	75,000	...	...	...	...
	...	355,600	...	355,600	(217,711)	(1,689)	...	(225,779)
	...	...	...	...	...	...	...	...

TABLE 6

Source and Disposition of Non-Budgetary Authorities by Ministry—*Concluded*  
(in thousands of dollars)

Available from previous years	Source of authorities			Section	Department or agency	Disposition of authorities			
	As shown in	Supplementary Estimates	Adjustments and transfers			Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
604,837	...	...	...	24	Veterans Affairs	(27)	...	...	604,864
40,598,374	2,041,825	888,550	(3,779,943)		Total Government	1,809,383	131,167	...	37,808,256
									3,892,873

Note: If no amount is shown, either the loans, investments or advances were less than \$500 or none were reported.



### Source and Disposition of Authorities by Type (Voted and Statutory)

The Government submits its spending proposals to Parliament in the annual Estimates. During the year, the Government may request further appropriations. The initial request is called the "Main Estimates" and additional requests are called "Supplementary Estimates". With these Estimates, the Government requests authority for that part of the proposed spending which is not already provided by other statutes. The amounts making up the total of such proposed spending are authorized in Appropriation Acts and are generally referred to as "annual" or "voted" authorities. The balance of the planned spending is made under authority of other statutes which authorize disbursements for specified purposes, and for such amounts and time periods as are set by those acts. The proposed or estimated uses of most of these "statutory" authorities for the current year are included in the Estimates for information purposes; however, they are not included in appropriation acts because they have already been authorized by Parliament.

Budgetary appropriations provide spending authority for those transactions which enter into the calculation of the annual deficit or surplus of the Government. Non-budgetary appropriations provide spending authority for all transactions which result in the acquisition or disposal of loans, investments and advances. Balances of appropriations brought forward from the previous years are available for spending, together with current increases to such authorities.

(in thousands of dollars)

Source of authorities		Disposition of authorities			Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
Available from previous years	As shown in		Adjustments and transfers <sup>(1)</sup>	Total available for use							
	Main Estimates	Supplementary Estimates									
...	1,646,490	364,928	32,904	2,044,322	2	Agriculture and Agri-Food Budgetary—Voted	1,900,058	144,264	...	...	2,286,863
16,615	623,686	595,500	85,573	1,321,374		Statutory	1,305,005	45	...	16,324	649,408
16,615	2,270,176	960,428	118,477	3,365,696			3,205,063	144,309	...	16,324	2,936,271
2,047,055	...	...	...	2,047,055		Non-budgetary—Statutory	(55,441)	...	...	2,102,496	1,843,717
178,096	2,769,137	110,323	226,932	3,284,488	3	Canada Customs and Revenue Agency Budgetary—Voted	3,143,422	...	...	141,066	2,894,148
...	594,622	11,919	74,941	681,482		Statutory	681,482	...	...	...	547,346
178,096	3,363,759	122,242	301,873	3,965,970			3,824,904	...	...	141,066	3,441,494

Source and Disposition of Authorities by Type (Voted and Statutory)—Continued  
(in thousands of dollars)

Source of authorities					Disposition of authorities						
Available from previous years	As shown in		Adjustments and transfers <sup>(1)</sup>	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
45,661	3,201,418	188,831	70,177	3,506,087	4	Canadian Heritage Budgetary—Voted Statutory	3,424,135	19,897	...	62,055	3,250,960
8,278	160,359	...	25,915	194,552			185,407	...	9,145	138,455	
53,939	3,361,777	188,831	96,092	3,700,639			3,609,542	19,897	...	71,200	3,409,415
...	10	...	...	10		Non-budgetary—Voted	...	10	...	...	...
...	988,527	72,915	21,823	1,083,265	5	Citizenship and Immigration Budgetary—Voted Statutory	1,025,405	57,860	...	...	983,712
28	62,241	...	22,165	84,434			84,302	70	64,727		
28	1,050,768	72,915	43,988	1,167,699			1,109,707	57,930	...	62	1,048,439
62,782	...	...	...	62,782		Non-budgetary—Statutory	(3,693)	...	...	66,475	(3,722)
...	670,151	47,777	12,029	729,957	6	Environment Budgetary—Voted Statutory	696,216	33,741	...	...	795,973
8	63,569	...	10,893	74,470			74,387	1	57,942		
8	733,720	47,777	22,922	804,427			770,603	33,742	...	82	853,915
...	2,464,039	223,967	5,577	2,693,583	7	Finance Budgetary—Voted Statutory	2,408,253	285,330	...	...	1,759,241
240,910	62,668,070	928,634	1,111,828	64,949,442			64,725,591	13	223,838	68,151,806	
240,910	65,132,109	1,152,601	1,117,405	67,643,025			67,133,844	285,343	...	223,838	69,911,047
...	...	...	230,133	230,133	Non-budgetary—Voted Statutory		230,133	...	...	...	202,334
7,895,761	247,650	...	(218,401)	7,925,010			154,595	...	7,770,415	93,914	
7,895,761	247,650	...	11,732	8,155,143			384,728	...	7,770,415	296,248	
...	1,325,697	119,983	37,512	1,483,192	8	Fisheries and Oceans Budgetary—Voted Statutory	1,401,677	81,515	...	...	1,399,555
515	111,944	...	9,085	121,544			120,281	47	1,216	112,437	
515	1,437,641	119,983	46,597	1,604,736			1,521,958	81,562	...	1,216	1,511,992
30,000	...	...	...	30,000		Non-budgetary—Voted	...	...	...	30,000	...

9 Foreign Affairs and International Trade

...	3,342,344	506,248	29,410	3,878,002	3,777,460	100,542	...	3,732,436
11,735	413,603	39,000	87,240	551,578	536,519	...	15,059	341,942
11,735	3,755,947	545,248	116,650	4,429,580	4,313,979	100,542	15,059	4,074,378
27,011	4,440	...	191,968	223,419	179,423	4,516	39,480	241,932
28,245,124	133,352	1,182,050	(3,129,966)	26,430,560	71,465	...	26,359,095	122,367
28,272,135	137,792	1,182,050	(2,937,998)	26,653,979	250,888	4,516	26,398,575	364,299

10 Governor General

...	15,558	2,551	537	18,646	18,266	380	...	16,001
...	2,121	...	189	2,310	2,310	...	...	2,080
...	17,679	2,551	726	20,956	20,576	380	...	18,081

11 Health

...	2,917,673	341,025	28,291	3,286,989	3,236,203	50,786	...	3,120,888
152	90,913	...	19,883	110,948	110,788	9	151	89,338
152	3,008,586	341,025	48,174	3,397,937	3,346,991	50,795	151	3,210,226

12 Human Resources Development

...	1,403,303	249,284	21,989	1,674,576	1,503,401	171,175	...	1,415,762
189	27,666,112	(839,800)	(183,596)	26,642,905	26,642,753	...	152	26,457,103
189	29,069,415	(590,516)	(161,607)	28,317,481	28,146,154	171,175	152	27,872,865
...	1,800,000	(296,000)	...	1,504,000	1,395,379	108,621	...	1,544,145

13 Indian Affairs and Northern Development

...	4,967,640	206,215	13,403	5,187,258	5,172,832	14,426	...	4,948,369
32,722	190,483	2,607	3,139	228,951	196,693	5	32,253	197,039
32,722	5,158,123	208,822	16,542	5,416,209	5,369,525	14,431	32,253	5,145,408
59,869	74,973	2,500	...	137,342	58,126	18,909	60,307	63,470

14 Industry

...	4,675,015	311,411	52,239	5,038,665	4,285,525	753,140	...	4,520,322
78,058	369,186	29,800	33,848	510,892	439,524	73	71,295	394,702
78,058	5,044,201	341,211	86,087	5,549,557	4,725,049	753,213	71,295	4,915,024
1,950	800	...	2,750	...	...	800	1,950	...
853,677	...	...	(853,677)	...	...	...	...	...
855,627	800	...	(853,677)	2,750	...	800	1,950	...

15 Justice

...	823,855	204,192	25,830	1,053,877	986,995	67,141	(259)	1,005,112
37	371,994	...	25,169	397,200	397,154	4	42	368,065
37	1,195,849	204,192	50,999	1,451,077	1,384,149	67,145	(259)	1,373,177

TABLE 7

Source and Disposition of Authorities by Type (Voted and Statutory)—*Concluded*  
(in thousands of dollars)

Source of authorities				Disposition of authorities							
Available from previous years	As shown in		Adjustments and transfers <sup>(1)</sup>	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
...	10,896,335	742,381	73,011	11,711,727	16	National Defence Budgetary—Voted Statutory	11,404,978	306,749	...	...	11,294,130
985	949,809	...	72,259	1,023,053			1,022,897	...	...	156	960,105
985	11,846,144	742,381	145,270	12,734,780			12,427,875	306,749	...	156	12,254,235
99,340	...	...	...	99,340	Non-budgetary—Voted		(4,960)	...	...	104,300	3,665
...	...	...	...	...	17	Natural Resources Budgetary—Voted Statutory	917,778	108,810	...	...	1,075,256
12,151	81,644	80,035	14,674	1,026,588			364,234	2	...	8,366	111,109
12,151	1,013,523	261,881	111,635	1,399,190			1,282,012	108,812	...	8,366	1,186,365
50,000	...	...	...	50,000	Non-budgetary—Voted		...	...	...	50,000	...
...	...	...	...	...	18	Parliament Budgetary—Voted Statutory	260,871	5,842	...	...	250,067
...	257,463	9,125	125	266,713			157,726	...	...	...	143,728
...	145,108	1,151	11,467	157,726			...	...	...	...	...
...	402,571	10,276	11,592	424,439	Non-budgetary—Voted		418,597	5,842	...	...	393,795
...	...	...	...	...	19	Privy Council Budgetary—Voted Statutory	224,549	7,169	...	...	227,243
38	2,399,754	34,932	(2,202,968)	231,718			86,485	14	...	29	64,793
38	70,085	12,011	4,394	86,528			311,034	7,183	...	29	292,036
38	2,469,839	46,943	(2,198,574)	318,246	Non-budgetary—Statutory		...	...	...	...	...
575,000	(219,400)	...	(355,600)	...							
...	...	...	...	...	20	Public Works and Government Services Budgetary—Voted Statutory	2,527,427	124,959	...	...	2,252,083
...	2,193,581	368,741	90,064	2,652,386			77,680	11,389	...	373,951	59,680
370,040	54,371	...	38,609	463,020			2,605,107	136,348	...	373,951	2,311,763
370,040	2,247,952	368,741	128,673	3,115,406	Non-budgetary—Voted Statutory		(68)	...	...	1,465	3,552
1,397	...	...	...	1,397			2,167	...	...	42,367	3,645
44,534	...	...	...	44,534			2,099	...	...	43,832	7,197
45,931	...	...	...	45,931							







## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts

Appendix 1 provides the full wording of all authorities (budgetary and non-budgetary) granted in current year Appropriation Acts, by ministry.

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
2		<b>Agriculture and Agri-Food Department</b>		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received from, and to offset expenditures incurred in the fiscal year for, the grazing and breeding activities of the Community pastures program and from the administration of the Net Income Stabilization Account		
	1a	Operating expenditures—To authorize the transfer of \$2,470,000 from Agriculture and Agri-Food Vote 5, <i>Appropriation Act No. 2</i> , 2002-2003 for the purposes of this Vote and to provide a further amount of	437,686,000	
	1b	Operating expenditures		
	5	Capital expenditures		55,976,547
	10	The grants listed in the Estimates and contributions	46,841,000	6,651,100
	10a	Contributions		
	10b	The grants listed in the Estimates and contributions	779,986,000	
	15	Pursuant to section 29 of the <i>Financial Administration Act</i> , to authorize the Minister of Agriculture and Agri-Food, on behalf of Her Majesty in right of Canada, in accordance with terms and conditions approved by the Minister of Finance, to guarantee payments of an amount not exceeding, at any one time, in aggregate the sum of \$1,700,000,000 payable in respect of cash advances provided by producer organizations, the Canadian Wheat Board and other lenders under the Spring credit advance program		69,955,192
	20	Pursuant to section 29 of the <i>Financial Administration Act</i> , to authorize the Minister of Agriculture and Agri-Food Canada, on behalf of Her Majesty in right of Canada, in accordance with terms and conditions approved by the Minister of Finance, to guarantee payments of amounts not exceeding, at any time in aggregate, the sum of \$140,000,000 payable in respect of Line of Credit Agreements to be entered into by the Farm Credit Canada for the purpose of the Renewed (2001) national biomass ethanol program		161,288,697
		<b>Canadian Dairy Commission</b>		
	25	Program expenditures		
		<b>Canadian Food Inspection Agency</b>	2,889,000	
	30	Operating expenditures and contributions		
	30a	Operating expenditures	347,293,000	14,311,526
	30b	Operating expenditures and contributions		40,996,700
	35	Capital expenditures		
	35a	Capital expenditures	9,361,000	7,484,474
		<b>Canadian Grain Commission</b>		
	40	Program expenditures		
	40b	Program expenditures	22,434,000	8,263,813
		<b>Total Ministry—Budgetary</b>	1,646,490,002	364,928,049
		<b>Non-budgetary</b>	...	...
3		<b>Canada Customs and Revenue Agency</b>		
	1	Operating expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan (Act)</i> and the <i>Employment Insurance Act</i>	2,635,462,000	
	1a	Operating expenditures		103,243,182
	1b	Operating expenditures		6,538,968

5	Capital expenditures	23,349,000	
10	Contributions	110,326,000	540,110
10a	Contributions		
	<b>Total Ministry—Budgetary</b>	<b>2,769,137,000</b>	<b>110,322,260</b>
	<b>Non-budgetary</b>	<b>...</b>	<b>...</b>
4	<b>Canadian Heritage</b>		
	<b>Department</b>		
1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year by the Canadian Conservation Institute, the Canadian Heritage Information Network, the Exhibition Transportation Service and the Canadian Audio-visual Certification Office	179,161,000	25,967,869
1a	Operating expenditures		
1b	Operating expenditures—To authorize the transfer of \$26,704,642 from Canadian Heritage Vote 5, <i>Appropriation Act No. 2, 2002-2003</i> for the purposes of this Vote	838,452,780	1
5	The grants listed in the Estimates and contributions		
5a	The grants listed in the Estimates and contributions		
L10	Loans to institutions and public authorities in Canada, in accordance with terms and conditions approved by the Governor in Council, for the purpose of section 35 of the <i>Cultural Property Export and Import Act</i>	10,000	56,655,703
	<b>Canada Council for the Arts</b>		
15	Payments to the Canada Council for the Arts under section 18 of the <i>Canada Council for the Arts Act</i> , to be used for the furtherance of the objects set out in section 8 of that Act	149,710,000	
15a	Payments to the Canada Council for the Arts under section 18 of the <i>Canada Council for the Arts Act</i> , to be used for the furtherance of the objects set out in section 8 of that Act		2,306,250
15b	Payments to the Canada Council for the Arts under section 18 of the <i>Canada Council for the Arts Act</i> , to be used for the furtherance of the objects set out in section 8 of that Act		1,100,000
	<b>Canadian Broadcasting Corporation</b>		
20	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service	916,410,000	17,875,000
20b	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service		
25	Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	
30	Payments to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service	99,818,000	5,272,000
30b	Payments to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service		
	<b>Telefilm Canada <sup>(1)</sup></b>		
35	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the <i>Canadian Film Development Corporation Act</i>	137,104,000	284,500
35b	Payments to Telefilm Canada to be used for the purposes set out in the <i>Telefilm Canada Act</i>		
	<b>Canadian Museum of Civilization</b>		
40	Payments to the Canadian Museum of Civilization for operating and capital expenditures	76,221,000	2,772,000
40a	Payments to the Canadian Museum of Civilization for operating and capital expenditures		1,000,000
40b	Payments to the Canadian Museum of Civilization for operating and capital expenditures		
	<b>Canadian Museum of Nature</b>		
45	Payments to the Canadian Museum of Nature for operating and capital expenditures	25,359,000	1,500,000
45a	Payments to the Canadian Museum of Nature for operating and capital expenditures		
	<b>Canadian Radio-television and Telecommunications Commission</b>		
50	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year arising from:		
	(a) the provision of regulatory services to telecommunications companies under the Telecommunications Fees Regulations, 1995; and		
	(b) broadcasting fees and other related activities, up to amounts approved by the Treasury Board		
50b	Program expenditures	2,498,000	928,827

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		<b>National Archives of Canada</b>		
	55	Program expenditures, the grants listed in the Estimates and contributions		
	55a	Program expenditures, contributions and pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset related expenditures incurred in the fiscal year arising from access to and reproduction of archival materials	46,819,000	3,952,069
	55b	Program expenditures		571,000
		<b>National Arts Centre Corporation</b>		
	60	Payments to the National Arts Centre Corporation		
	60a	Payments to the National Arts Centre Corporation	24,828,000	580,000
		<b>National Battlefields Commission</b>		
	65	Program expenditures		
	65a	Program expenditures	6,140,000	984,900
		<b>National Capital Commission</b>		
	70	Payment to the National Capital Commission for operating expenditures		
	70a	Payment to the National Capital Commission for operating expenditures—To authorize the transfer of \$13,740,000 from Canadian Heritage Vote 80, <i>Appropriation Act No. 2, 2002-2003</i> for the purposes of this Vote and to provide a further amount of	48,843,000	951,000
	70b	Payment to the National Capital Commission for operating expenditures		665,000
	75	Payment to the National Capital Commission for capital expenditures	56,376,000	1,919,000
	75a	Payment to the National Capital Commission for capital expenditures		
	80	Payment to the National Capital Commission for grants and contributions	13,740,000	
		<b>National Film Board</b>		
	85	National Film Board Revolving Fund—Operating loss, capital, the grants listed in the Estimates and contributions	60,783,000	2,336,083
	85a	National Film Board Revolving Fund		1,665,000
	85b	National Film Board Revolving Fund		
		<b>National Gallery of Canada</b>		
	90	Payments to the National Gallery of Canada for operating and capital expenditures	35,455,000	1,000,000
	90a	Payments to the National Gallery of Canada for operating and capital expenditures		
	95	Payment to the National Gallery of Canada for the purchase of objects for the Collection	3,000,000	3,000,000
	95a	Payment to the National Gallery of Canada for the purchase of objects for the Collection		
		<b>National Library</b>		
	100	Program expenditures, the grants listed in the Estimates	32,497,000	
	100a	Program expenditures		
	100b	Program expenditures		
		<b>National Museum of Science and Technology</b>		
	105	Payments to the National Museum of Science and Technology for operating and capital expenditures		
	105a	Payments to the National Museum of Science and Technology for operating and capital expenditures	24,833,000	2,350,000
		<b>Parks Canada Agency</b>		
	110	Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions, including expenditures on other than federal property, and payments to provinces and municipalities as contributions towards the cost of undertakings carried out by those bodies		
	110b	Program expenditures, including capital expenditures	287,649,000	31,710,989

115	Payments to the New Parks and Historic Sites Account for the purposes of establishing new national parks, national historic sites and related heritage areas, as set out in section 21 of the <i>Parks Canada Agency Act</i>	3,000,000	908,000
115b	Payments to the New Parks and Historic Sites Account for the purposes of establishing new national parks, national historic sites and related heritage areas, as set out in section 21 of the <i>Parks Canada Agency Act</i>		
	<b>Public Service Commission</b>		
120	Program expenditures	107,024,000	12,919,851
120a	Program expenditures		
	<b>Status of Women—Office of the Co-ordinator</b>		
125	Operating expenditures	10,947,000	423,537
125a	Operating expenditures		
130	The grants listed in the Estimates	10,750,000	441,620
130a	The grants listed in the Estimates		
	<b>Total Ministry—Budgetary</b>	<b>3,201,417,780</b>	<b>188,830,535</b>
	<b>Non-budgetary</b>	<b>10,000</b>	<b>...</b>
5	<b>Citizenship and Immigration</b>		
	<b>Department</b>		
1	Operating expenditures	549,647,000	30,683,435
1a	Operating expenditures		
2b	Pursuant to subsection 25(2) of the <i>Financial Administration Act</i> , to write-off from the Accounts of Canada 2,659 debits due to Her Majesty in right of Canada amounting to \$664,730 related to immigration loans issued pursuant to section 88 of the <i>Immigration and Refugee Protection Act</i>		664,730
5	The grants listed in the Estimates and contributions	328,507,744	137,000
5a	Contributions		
5b	The grants listed in the Estimates and contributions—To authorize the transfer of \$16,227,198 from Citizenship and Immigration Vote 1, <i>Appropriation Act No. 2, 2002-2003</i> for the purposes of this Vote and to provide a further amount of		32,005,221
	<b>Immigration and Refugee Board of Canada</b>		
10	Program expenditures	110,372,000	8,774,540
10a	Program expenditures		649,850
10b	Program expenditures		
	<b>Total Ministry—Budgetary</b>	<b>988,526,744</b>	<b>72,914,776</b>
	<b>Non-budgetary</b>	<b>...</b>	<b>...</b>
6	<b>Environment</b>		
	<b>Department</b>		
1	Operating expenditures, and		
	(a) recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board and the St. John River Basin Study Board;		
	(b) authority for the Minister of the Environment to engage such consultants as may be required by the Boards identified in paragraph (a), at such remuneration as those Boards may determine;		
	(c) recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories;		
	(d) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul;		
	(e) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys; and		
	(f) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year arising from the operations of the Department funded from this Vote		
1a	Operating expenditures	545,724,000	31,205,158



## APPENDIX I

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
5		Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property		
5a		Capital expenditures	46,971,000	4,009,000
10		The grants listed in the Estimates and contributions	67,003,994	10,392,756
10a		Contributions		1
10b		The grants listed in the Estimates		
		<b>Canadian Environmental Assessment Agency</b>		
15		Program expenditures, contributions and authority to expend revenues received during the fiscal year arising from the provision of environmental assessment services including the conduct of panel reviews, comprehensive studies, mediations, training and information publications by the Canadian Environmental Assessment Agency	10,452,000	2,170,326
15a		Program expenditures		
		<b>Total Ministry—Budgetary</b>	<b>670,150,994</b>	<b>47,777,241</b>
		<b>Non-budgetary</b>	<b>...</b>	<b>...</b>
7		<b>Finance</b>		
		<b>Department</b>		
		<i>Economic, Social and Financial Policies Program</i>		
1		Operating expenditures and authority to expend revenues received during the fiscal year	82,617,000	4,617,150
1a		Operating expenditures and authority to expend revenues received during the fiscal year		
5		The grants listed in the Estimates and contributions	675,000,000	75,000,000
5b		The grants listed in the Estimates		
L10		In accordance with the <i>Bretton Woods and Related Agreements Act</i> , the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$202,334,000 to the International Development Association	1	1
L10a		In accordance with the <i>Bretton Woods and Related Agreements Act</i> , the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$230,134,000 to the International Development Association		
		<i>Federal-Provincial Transfers Program</i>		
15		Transfer payments to the territorial governments—Payments to the Government of each of the territories calculated in accordance with agreements, approved by the Governor in Council, entered into by the Minister of Finance and the respective territorial Minister of Finance; and authority to make interim payments for the current fiscal year to the Government of each of the territories prior to the signing of each such agreement, the total amount payable under each such agreement being reduced by the aggregate of interim payments made to the respective territorial government in the current fiscal year	1,598,000,000	
16b		Payment to the Government of Manitoba pursuant to an agreement between the Government of Manitoba and the Government of Canada relating to the settlement between Manitoba and Canada regarding Manitoba's equalization entitlements for the fiscal year commencing April 1, 2000, and all prior fiscal years		140,000,000
		<b>Auditor General</b>		
20		Program expenditures and contributions	60,464,000	2,422,800
20a		Program expenditures		687,500
20b		Program expenditures		



Canadian International Trade Tribunal			7,780,000	377,700
25	Program expenditures			418,000
25a	Program expenditures			
25b	Program expenditures			
Financial Transactions and Reports Analysis Centre of Canada				
30	Program expenditures		38,500,000	444,081
30a	Program expenditures			
Office of the Superintendent of Financial Institutions				
35	Program expenditures		1,678,000	
Total Ministry—Budgetary			2,464,039,000	223,967,231
Non-budgetary			1	1
8	Fisheries and Oceans			
Department				
1	Operating expenditures, and			
	(a) Canada's share of expenses of the International Fisheries Commissions and authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects;			
	(b) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments in the course of, or arising out of, the exercise of jurisdiction in navigation, including aids to navigation and shipping; and			
	(c) authority to expend revenues received during the fiscal year in the course of, or arising from, the activities of the Canadian Coast Guard		999,504,000	44,861,237
1a	Operating expenditures			
1b	Operating expenditures—To authorize the transfer of \$12,110,000 from Fisheries and Oceans Vote 5, and \$344,600 from Fisheries and Oceans Vote 10, <i>Appropriation Act No. 2, 2002-2003</i> for the purposes of this Vote and to provide a further amount of		43,458,250	
5	Capital expenditures and authority to make payments to provinces, municipalities and local or private authorities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels		166,898,000	3,480,254
5a	Capital expenditures		159,295,000	28,183,218
10	The grants listed in the Estimates and contributions			1
10a	The grants listed in the Estimates and contributions			
10b	The grants listed in the Estimates and contributions			
Total Ministry—Budgetary			1,325,697,000	119,982,960
Non-budgetary			**	**
9	Foreign Affairs and International Trade			
Department				
1	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependants; cultural relations and academic exchange programs with other countries; and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year from, and to offset related expenditures incurred in the fiscal year arising from, the provision of services related to: Canadian Business Centres and Canadian Education Centres; training services provided by the Canadian Foreign Service Institute; trade fairs, missions and other international business development services; investment development services; international telecommunications services; departmental publications; other services provided abroad to other government departments, agencies, Crown corporations and other non-federal organizations; specialized consular services; and international youth employment exchange programs			
			1,016,570,000	

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	Main Estimates	As shown in	Supplementary Estimates
			\$	\$	\$
	1a	Operating expenditures			
	1b	Operating expenditures—To authorize the transfer of \$12,027,364 from Foreign Affairs and International Trade Vote 5, <i>Appropriation Act No. 2, 2002-2003</i> for the purposes of this Vote			100,503,722
	5	Capital expenditures			1
	5a	Capital expenditures	114,061,000		25,463,072
	10	The grants listed in the Estimates, contributions, authority to make commitments for the current fiscal year not exceeding \$50,000,000, in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October 2001, which is			
		The grants listed in the Estimates and contributions			
	10a	The grants listed in the Estimates and contributions—To authorize the transfer of \$5,863,436 from Foreign Affairs and International Trade Vote 5, <i>Appropriation Act No. 2, 2002-2003</i> for the purposes of this Vote and to provide a further amount of	426,404,100		25,691,000
	10b				46,607,438
		<b>Canadian Commercial Corporation</b>			
	15	Program expenditures			
	15a	Program expenditures	10,832,000		5,000,000
		<b>Canadian International Development Agency</b>			
	20	Operating expenditures and authority to:			
		(a) engage persons for service in developing countries and in countries in transition; and			
		(b) provide education or training for persons from developing countries and from countries in transition, in accordance with the Technical Assistance Regulations, made by Order in Council PC 1986-993 of April 24, 1986, as may be amended, or any other regulations that may be made by the Governor in Council with respect to:			
		(i) the remuneration payable to persons for service in developing countries and in countries in transition, and the payment of their expenses or of allowances with respect thereto,			
		(ii) the maintenance of persons from developing countries and from countries in transition who are undergoing education or training, and the payment of their expenses or of allowances with respect thereto, and			
		(iii) the payment of special expenses directly or indirectly related to the service of persons in developing countries and in countries in transition or the education or training of persons from developing countries and from countries in transition	186,443,000		17,050,000
	20a	Operating expenditures			2,616,285
	20b	Operating expenditures			
	25	The grants and contributions listed in the Estimates and payments to international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , provided that the amounts listed for contributions may be increased or decreased with the approval of the Treasury Board, for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services			
		The grants and contributions listed in the Estimates			
	25a	The grants and contributions listed in the Estimates			47,043,501
	25b	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$178,200,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institution Fund Accounts	1,478,939,000		230,854,400
	L30	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$178,200,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institution Fund Accounts			
	L30a	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed (\$178,200,000 - \$79,212,000) for the purpose of contributions to the International Financial Institution Fund Accounts			1

L30b	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$187,488,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institution Fund Accounts	1
L35	Payment not to exceed US \$2,827,383 to the African Development Bank, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$4,440,000 on September 21, 2001, in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of capital subscriptions in International Financial Institutions	4,440,000
L35a	Payment not to exceed US \$2,827,383 to the African Development Bank, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$4,440,000 on September 21, 2001, and the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$985,022 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of capital subscriptions in International Financial Institutions	1
	<b>Export Development Canada</b>	
38a	To increase, pursuant to subsection 10(3.1) of the <i>Export Development Act</i> , the contingent liability of the Corporation referred to in paragraph 10(3)(b) of that Act from \$17,500,000,000 to \$20,000,000,000	1
40	International Development Research Centre	101,941,000
	Payments to the International Development Research Centre	
45	<b>International Joint Commission</b>	
	Program expenditures—Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under International References and expenses of the Commission under the Canada/United States Agreement on Great Lakes Water Quality	4,760,000
45a	Program expenditures—Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under International References and expenses of the Commission under the Canada/United States Agreement on Great Lakes Water Quality	4,279,931
	<b>NAFTA Secretariat, Canadian Section</b>	
50	Program expenditures	2,152,000
50a	Program expenditures	725,750
	<b>Northern Pipeline Agency</b>	
55	Program expenditures	242,000
55a	Program expenditures	413,000
	<b>Total Ministry—Budgetary</b>	<b>3,342,344,100</b>
	<b>Non-budgetary</b>	<b>4,440,001</b>
		<b>506,248,101</b>
		<b>3</b>
10	<b>Governor General</b>	
1	Program expenditures, the grants listed in the Estimates and expenditures incurred on behalf of former Governors General, including those incurred on behalf of their spouses, during their lifetimes and for a period of six months following their decease, in respect of the performance of activities which devolve on them as a result of their having occupied the office of Governor General	15,558,000
1a	Program expenditures	2,550,250
	<b>Total Ministry—Budgetary</b>	<b>15,558,000</b>
	<b>Non-budgetary</b>	<b>...</b>
		<b>...</b>
11	<b>Health</b>	
	<b>Department</b>	
1	Operating expenditures and, pursuant to paragraph 29 1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues to offset expenditures incurred in the fiscal year arising from the provision of services or the sale of products related to health protection, regulatory activities and medical services	1,281,190,878
1a	Operating expenditures—To authorize the transfer of \$110,678,497 from Health Vote 5, <i>Appropriation Act No. 2, 2002-2003</i> for the purposes of this Vote and to provide a further amount of	103,615,535
1b	Operating expenditures—To authorize the transfer of \$24,087,798 from Health Vote 5, <i>Appropriation Act No. 2, 2002-2003</i> for the purposes of this Vote and to provide a further amount of	51,391,781
5	The grants listed in the Estimates and contributions	1,167,365,000

## APPENDIX I

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
5a		The grants listed in the Estimates		1
5b		The grants listed in the Estimates		1
		<b>Canadian Institutes of Health Research</b>		
10		Operating expenditures	20,183,000	12,561,139
10a		Operating expenditures		
15		The grants listed in the Estimates	443,164,000	172,137,000
15a		The grants listed in the Estimates		300,000
15b		The grants listed in the Estimates		
		<b>Hazardous Materials Information Review Commission</b>		
20		Program expenditures	2,533,000	204,250
20a		Program expenditures		150,500
20b		Program expenditures		
		<b>Patented Medicine Prices Review Board</b>		
25		Program expenditures	3,238,000	664,281
25a		Program expenditures		
		<b>Total Ministry—Budgetary</b>	<b>2,917,673,878</b>	<b>341,024,488</b>
		<b>Non-budgetary</b>	<b>...</b>	<b>...</b>
12		<b>Human Resources Development</b>		
		<b>Department</b>		
1		Operating expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan Account and the Employment Insurance Account	462,923,000	86,930,071
1a		Operating expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan Account and the Employment Insurance Account		8,033,054
1b		Operating expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan Account and the Employment Insurance Account	925,600,000	105,984,003
5		The grants listed in the Estimates and contributions		45,754,538
5a		Contributions		
5b		The grants listed in the Estimates and contributions		
		<b>Canada Industrial Relations Board</b>		
10		Program expenditures	11,290,000	396,750
10a		Program expenditures		
		<b>Canadian Artists and Producers Professional Relations Tribunal</b>		
15		Program expenditures	1,591,000	
		<b>Canadian Centre for Occupational Health and Safety</b>		
20		Program expenditures	1,899,000	2,114,763
20a		Program expenditures		71,000
20b		Program expenditures		
		<b>Total Ministry—Budgetary</b>	<b>1,403,303,000</b>	<b>249,284,179</b>
		<b>Non-budgetary</b>	<b>...</b>	<b>...</b>



Department			96,187,000	8,264,400	10,022,000
1	<i>Administration Program</i>				
	Program expenditures and contributions				
	1a Program expenditures				
5	<i>Indian and Inuit Affairs Program</i>				
	Operating expenditures, and				
	(a) expenditures on works, buildings and equipment on other than federal property;				
	(b) recoverable expenditures under agreements entered into with the approval of the Governor in Council with provincial governments and local school boards in respect of social assistance to non-Indians residing on Indian reserves and the education in Indian schools of non-Indians;				
	(c) authority for the Minister of Indian Affairs and Northern Development to enter into agreements with provincial governments, school boards and charitable and other organizations for the provision of support and maintenance of children;				
	(d) authority to provide, in respect of Indian and Inuit economic development activities, for the instruction and supervision of Indians and Inuit, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods; and				
	(e) authority to sell electric power, fuel oil and services incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in Arctic Quebec				
5a	Operating expenditures—To authorize the transfer of \$6,500,000 from Indian Affairs and Northern Development Vote 10, and \$19,579,383 from Indian Affairs and Northern Development Vote 15, <i>Appropriation Act No. 2, 2002-2003</i> for the purposes of this Vote and to provide a further amount of		299,183,000		
5b	Operating expenditures—To authorize the transfer of \$4,519,000 from Indian Affairs and Northern Development Vote 10, <i>Appropriation Act No. 2, 2002-2003</i> for the purposes of this Vote and to provide a further amount of			32,451,746	
6b	Pursuant to section 25 of the <i>Financial Administration Act</i> , to write off certain debts and obligations due to Her Majesty in Right of Canada amounting to \$29,156,735, representing the principal and interest of 290 accounts owed by 2 debtors arising from direct loans made from Loans to Native Claimants, established by Indian Affairs and Northern Development Vote L22a, <i>Appropriation Act No. 4, 1975</i> and Loans to the Council of Yukon First Nations for Interim Benefits to the Yukon Elders, established by Indian Affairs and Northern Development Vote L56c, <i>Appropriation Act No. 4, 1980-81</i>			1,624,269	
7b	Pursuant to section 24.1 of the <i>Financial Administration Act</i> , to forgive certain debts and obligations due to Her Majesty in Right of Canada amounting to \$641,638 representing the principal and interest of 2 accounts owed by 1 debtor arising from direct loans made from the Indian Economic Development Account, established by Indian Affairs and Northern Development Vote L53b, <i>Appropriation Act No. 1, 1970</i>			29,156,735	
10	Capital expenditures, and			641,638	
	(a) expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council, or to Indian bands, groups of Indians or individual Indians at the discretion of the Minister of Indian Affairs and Northern Development, and such expenditures on other than federal property;				
	(b) authority to make recoverable expenditures in amounts not exceeding the shares of provincial governments and local school boards of expenditures on roads and related works and on education, including the education in Indian schools of non-Indians; and				
	(c) authority for the construction and acquisition of housing for Indians and Inuit, for its occupation by Indians and Inuit, in return for such payments, if any, as the Minister of Indian Affairs and Northern Development may fix, for its sale or rental to Indians and Inuit on terms and conditions and at cost or any lesser amount approved by the Governor in Council and for payment to Indians and Indian bands in the construction of housing and other buildings				
15	The grants listed in the Estimates and contributions			18,750,000	
15a	The grants listed in the Estimates			4,372,382,000	
15b	The grants listed in the Estimates and contributions				
L20	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims				
L20a	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims			31,855,000	
					2,500,000



## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
L25		Loans to First Nations in British Columbia for the purpose of supporting their participation in the British Columbia Treaty Commission process	43,120,000	
		<i>Northern Affairs Program</i>		
30		Operating expenditures and authority to make recoverable advances for services performed on behalf of territorial governments; authority to make expenditures and recoverable advances in respect of services provided and work performed on other than federal property; and authority to make contributions towards construction done by local or private authorities	97,622,000	27,762,655
30a		Operating expenditures		
35		The grants listed in the Estimates and contributions	67,022,900	11,540,000
35a		The grants listed in the Estimates and contributions		1,434,000
35b		Contributions		
40		Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service	15,600,000	6,000,000
40a		Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service		
40b		Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service—To authorize the transfer of \$2,205,000 from Indian Affairs and Northern Development Vote 30, <i>Appropriation Act No. 2, 2002-2003</i> for the purposes of this Vote and to provide a further amount of		3,795,000
		<i>Canadian Polar Commission</i>	893,000	
45		Program expenditures and contributions	4,967,639,900	206,215,324
		<b>Total Ministry—Budgetary Non-budgetary</b>	<b>74,973,000</b>	<b>2,500,000</b>
14		<b>Industry <sup>(2)</sup></b>		
		<b>Department</b>		
1		Operating expenditures, and authority to expend revenues received during the fiscal year related to communications research, and bankruptcy and corporations and from services and regulatory processes, specifically pre-merger notification filings, advance ruling certificates, advisory opinions and photocopies, provided under the <i>Competition Act</i>	424,556,000	55,364,359
1a		Operating expenditures		
1b		Operating expenditures—To authorize the transfer of \$10,642,675 from Industry Vote 5, <i>Appropriation Act No. 2, 2002-2003</i> for the purposes of this Vote		1
2b		Program Liability Ceiling under the <i>Canada Small Business Financing Act</i> —In accordance with subsection 13(2) of the <i>Canada Small Business Financing Act</i> , S.C. 1998, c. 36, the maximum aggregate contingent liability of the Minister in respect of the pilot project established pursuant to the Canada Small Business Financing (Establishment and Operation of Capital Leasing Pilot Project) Regulations is established at \$400,000,000		1
5		The grants listed in the Estimates and contributions	933,109,000	
5a		The grants listed in the Estimates and contributions		
L10		Payments pursuant to subsection 14(2) of the <i>Department of Industry Act</i>	300,000	47,137,420
L15		Loans pursuant to paragraph 14(1)(a) of the <i>Department of Industry Act</i>	500,000	
		<b>Atlantic Canada Opportunities Agency</b>		
20		Operating expenditures	69,977,000	
20a		Operating expenditures		2,524,875



## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		<b>Social Sciences and Humanities Research Council</b>		
	100	Operating expenditures	14,432,000	
	100a	Operating expenditures		1,649,436
	100b	Operating expenditures		300,000
	105	The grants listed in the Estimates	180,199,000	
	105a	The grants listed in the Estimates		9,155,000
	105b	The grants listed in the Estimates		595,000
		<b>Standards Council of Canada</b>		
	110	Payments to the Standards Council of Canada pursuant to section 5 of the <i>Standards Council of Canada Act</i>	6,904,000	
		<b>Statistics Canada</b>		
	115	Program expenditures, contributions and authority to expend revenues received during the fiscal year		28,471,032
	115a	Program expenditures	315,344,000	2,460,000
	115b	Program expenditures		
		<b>Western Economic Diversification</b>		
	120	Operating expenditures	40,187,000	2,086,062
	120a	Operating expenditures		
	125	The grants listed in the Estimates and contributions	271,035,000	
	125a	Contributions		27,029,000
		<b>Total Ministry—Budgetary</b>	<b>4,683,640,000</b>	<b>311,411,333</b>
		<b>Non-budgetary</b>	<b>800,000</b>	<b>...</b>
15		<b>Justice</b>		
		<b>Department</b>		
	1	Operating expenditures		
	1a	Operating expenditures	325,464,000	62,621,757
	1b	Operating expenditures		68,457,029
	5	The grants listed in the Estimates and contributions	398,715,000	
	5a	The grants listed in the Estimates and contributions		44,411,117
	5b	Contributions		9,048,840
		<b>Canadian Human Rights Commission</b>		
	10	Program expenditures	15,585,000	
	10a	Program expenditures		4,436,660
	10b	Program expenditures		360,000
		<b>Canadian Human Rights Tribunal</b>		
	15	Program expenditures	3,420,000	1,964,302
	15a	Program expenditures		

# Commissioner for Federal Judicial Affairs

Operating expenditures, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of the Yukon Territory, the Supreme Court of the Northwest Territories and the Nunavut Court of Justice, not provided for by the *Judges Act* and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received during the year arising from the provision of administrative services and judicial training services

Operating expenditures  
Canadian Judicial Council—Operating expenditures  
Canadian Judicial Council—Operating expenditures

Federal Court of Canada  
Program expenditures  
Program expenditures

Law Commission of Canada  
Program expenditures  
Program expenditures

Offices of the Information and Privacy Commissioners of Canada  
*Office of the Information Commissioner of Canada Program*  
Program expenditures—To authorize the transfer of \$232,188 from Justice Vote 45, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote and to provide a further amount of

Program expenditures  
*Office of the Privacy Commissioner of Canada Program*  
Program expenditures and contributions  
Program expenditures

Supreme Court of Canada  
Program expenditures  
Program expenditures  
Program expenditures

Tax Court of Canada  
Program expenditures  
Program expenditures

Total Ministry—Budgetary  
Non-budgetary

National Defence  
Department

Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$19,163,551,203 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which the payment of those commitments comes due (of which it is estimated that \$7,795,000,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to expend revenues, as authorized by Treasury Board, received during the fiscal year for the purposes of any of those Votes

Operating expenditures  
Operating expenditures—To authorize the transfer of \$281,749,475 from National Defence Vote 5, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote and to provide a further amount of

Capital expenditures  
Capital expenditures  
The grants listed in the Estimates, contributions to the North Atlantic Treaty Organization military budgets, Common infrastructure program and airborne early warning and control systems and, in accordance with section 3 of the *Defence Appropriation Act, 1950*, the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes

Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$19,163,551,203 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which the payment of those commitments comes due (of which it is estimated that \$7,795,000,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to expend revenues, as authorized by Treasury Board, received during the fiscal year for the purposes of any of those Votes

Operating expenditures  
Operating expenditures—To authorize the transfer of \$281,749,475 from National Defence Vote 5, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote and to provide a further amount of

Capital expenditures  
Capital expenditures  
The grants listed in the Estimates, contributions to the North Atlantic Treaty Organization military budgets, Common infrastructure program and airborne early warning and control systems and, in accordance with section 3 of the *Defence Appropriation Act, 1950*, the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes

Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$19,163,551,203 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which the payment of those commitments comes due (of which it is estimated that \$7,795,000,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to expend revenues, as authorized by Treasury Board, received during the fiscal year for the purposes of any of those Votes

Operating expenditures  
Operating expenditures—To authorize the transfer of \$281,749,475 from National Defence Vote 5, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote and to provide a further amount of

Capital expenditures  
Capital expenditures  
The grants listed in the Estimates, contributions to the North Atlantic Treaty Organization military budgets, Common infrastructure program and airborne early warning and control systems and, in accordance with section 3 of the *Defence Appropriation Act, 1950*, the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes

Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$19,163,551,203 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which the payment of those commitments comes due (of which it is estimated that \$7,795,000,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to expend revenues, as authorized by Treasury Board, received during the fiscal year for the purposes of any of those Votes

Operating expenditures  
Operating expenditures—To authorize the transfer of \$281,749,475 from National Defence Vote 5, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote and to provide a further amount of

Capital expenditures  
Capital expenditures  
The grants listed in the Estimates, contributions to the North Atlantic Treaty Organization military budgets, Common infrastructure program and airborne early warning and control systems and, in accordance with section 3 of the *Defence Appropriation Act, 1950*, the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes

Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$19,163,551,203 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which the payment of those commitments comes due (of which it is estimated that \$7,795,000,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to expend revenues, as authorized by Treasury Board, received during the fiscal year for the purposes of any of those Votes

Operating expenditures  
Operating expenditures—To authorize the transfer of \$281,749,475 from National Defence Vote 5, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote and to provide a further amount of

Capital expenditures  
Capital expenditures  
The grants listed in the Estimates, contributions to the North Atlantic Treaty Organization military budgets, Common infrastructure program and airborne early warning and control systems and, in accordance with section 3 of the *Defence Appropriation Act, 1950*, the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
	10a	Contributions		105,000
	10b	Contributions		9,000,000
		Canadian Forces Grievance Board		
	15	Program expenditures	7,266,000	3,330,038
	15a	Program expenditures		
		Military Police Complaints Commission		
	20	Program expenditures	3,653,000	
	20a	Program expenditures		182,650
		<b>Total Ministry—Budgetary</b>	<b>10,896,335,203</b>	<b>742,381,372</b>
		<b>Non-budgetary</b>	<b>...</b>	<b>...</b>
17		<b>Natural Resources</b>		
		<b>Department</b>		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year from the sale of goods and the provision of services as part of the departmental operations	508,820,000	38,820,324
	1a	Operating expenditures	16,680,000	
	5	Capital expenditures		
	5b	Capital expenditures—To authorize the transfer of \$804,755 from Natural Resources Vote 1, <i>Appropriation Act No. 2, 2002-2003</i> for the purposes of this Vote	130,075,000	1
	10	The grants listed in the Estimates and contributions		
	10a	The grants listed in the Estimates and contributions		23,010,000
	10b	The grants listed in the Estimates and contributions		1
		<b>Atomic Energy of Canada Limited</b>		
	15	Payments to Atomic Energy of Canada Limited for operating and capital expenditures	135,872,000	8,700,000
	15a	Payments to Atomic Energy of Canada Limited for operating and capital expenditures		
		<b>Canadian Nuclear Safety Commission</b>		
	20	Program expenditures, the grants listed in the Estimates and contributions	52,580,000	4,977,837
	20a	Program expenditures		
		<b>Cape Breton Development Corporation</b>		
	25	Payments to the Cape Breton Development Corporation for operating and capital expenditures	60,735,000	
		<b>National Energy Board</b>		
	30	Program expenditures	27,117,000	4,526,924
	30a	Program expenditures		
		<b>Total Ministry—Budgetary</b>	<b>931,879,000</b>	<b>80,035,087</b>
		<b>Non-budgetary</b>	<b>...</b>	<b>...</b>



<b>Parliament</b>				
<b>The Senate</b>				
1	Program expenditures, including an allowance in lieu of residence to the Speaker of the Senate, payments in respect of the cost of operating Senators' offices, contributions and the grants listed in the Estimates and authority to expend in the fiscal year revenues received during that fiscal year arising from the activities of the Senate	39,747,950		969,000
1a	Program expenditures			639,000
1b	Program expenditures			
<b>House of Commons</b>				
5	Program expenditures, including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of an apartment to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, contributions and authority to expend revenues received during the fiscal year arising from the activities of the House of Commons	194,953,261		3,842,031
5a	Program expenditures			2,574,434
5b	Program expenditures			
<b>Library of Parliament</b>				
10	Program expenditures, including authority to expend revenues received during the fiscal year arising from the activities of the Library of Parliament	22,762,000		600,000
10a	Program expenditures			500,000
10b	Program expenditures			
<b>Total Ministry—Budgetary</b>		<b>257,463,211</b>	<b>...</b>	<b>9,124,465</b>
<b>Non-budgetary</b>				
19	<b>Privy Council <sup>(3)</sup></b>			
<b>Department</b>				
1	Program expenditures, including the operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Council for Canada who is a Minister without portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year; and the grant listed in the Estimates and contributions	101,736,000		22,337,842
1a	Program expenditures and contributions			328,690
1b	Program expenditures			
<b>Canadian Centre for Management Development</b>				
15	Program expenditures and contributions	23,768,000		2,630,515
15a	Program expenditures			
<b>Canadian Intergovernmental Conference Secretariat</b>				
20	Program expenditures	3,423,000		109,051
20a	Program expenditures			1,337,000
20b	Program expenditures			
<b>Canadian Transportation Accident Investigation and Safety Board</b>				
25	Program expenditures	21,510,000		3,994,900
25a	Program expenditures			1,353,830
25b	Program expenditures			
<b>Chief Electoral Officer</b>				
30	Program expenditures	12,226,000		
<b>Commissioner of Official Languages</b>				
35	Program expenditures	13,330,000		1,739,700
35a	Program expenditures			
<b>National Round Table on the Environment and the Economy</b>				
40	Program expenditures	4,572,000		252,600
40b	Program expenditures			

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		<b>Public Service Staff Relations Board</b>		
	65	Program expenditures	5,223,000	548,250
	65a	Program expenditures		300,000
	65b	Program expenditures		
		<b>Security Intelligence Review Committee</b>		
	70	Program expenditures	2,098,000	
		<b>Total Ministry—Budgetary</b>	<b>187,886,000</b>	<b>34,932,378</b>
		<b>Non-budgetary</b>	<b>**</b>	<b>**</b>
<b>20</b>		<b>Public Works and Government Services <sup>(4)</sup></b>		
		<b>Department</b>		
		<i>Government Services Program</i>		
	1	Operating expenditures for the provision of accommodation, common and central services including recoverable expenditures on behalf of the <i>Canada Pension Plan</i> (Act), the <i>Employment Insurance Act</i> and the <i>Seized Property Management Act</i> , and authority to spend revenues received during the fiscal year arising from accommodation, central and common services in respect of these services	1,711,384,000	165,045,831
	1a	Operating expenditures		
	1b	Operating expenditures—To authorize the transfer of \$6,020,000 from Public Works and Government Services Vote 10, <i>Appropriation Act No. 2, 2002-2003</i> for the purposes of this Vote and to provide a further amount of		66,325,191
	5	Capital expenditures including expenditures on works other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister of Public Works and Government Services	341,603,000	
	5b	Capital expenditures		
	10	The grants listed in the Estimates and contributions	11,285,002	120,580,000
		<b>Communication Canada</b>		
	20	Program expenditures, the grants listed in the Estimates and contributions	125,309,000	
	20a	Program expenditures and the grants listed in the Estimates		7,829,960
	20b	Program expenditures		960,000
		<b>Office of Indian Residential Schools Resolution of Canada <sup>(5)</sup></b>		
	45	Program expenditures, the grants listed in the Estimates and contributions	52,783,000	
	22a	Program expenditures, the grants listed in the Estimates and contributions—To authorize the transfer of \$52,783,000 from Privy Council Vote 45, <i>Appropriation Act No. 2, 2002-2003</i> for the purposes of this Vote and to provide a further amount of		8,000,000
		<b>Total Ministry—Budgetary</b>	<b>2,242,364,002</b>	<b>368,740,982</b>
		<b>Non-budgetary</b>	<b>**</b>	<b>**</b>
<b>21</b>		<b>Solicitor General</b>		
		<b>Department</b>		
	1	Operating expenditures	32,586,000	
	1a	Operating expenditures—To authorize the transfer of \$13,847,359 from Solicitor General Vote 5, <i>Appropriation Act No. 2, 2002-2003</i> for the purposes of this Vote and to provide a further amount of		46,733,720
	1b	Operating expenditures—To authorize the transfer of \$5,229,436 from Solicitor General Vote 5, <i>Appropriation Act No. 2, 2002-2003</i> for the purposes of this Vote and to provide a further amount of		2,962,564

5	The grants listed in the Estimates and contributions		73,942,200
	<b>Canadian Security Intelligence Service</b>		
10	Program expenditures		
10a	Program expenditures	247,502,000	5,335,000
	<b>Correctional Service</b>		
15	Penitentiary Service and National Parole Service—Operating expenditures, the grants listed in the Estimates, contributions, and authority to pay into the Inmate Welfare Fund revenues derived during the year from projects operated by inmates and financed by that Fund:		
	(a) authority to operate canteens in federal institutions and to deposit revenues from sales into the Inmate Welfare Fund;		
	(b) payments, in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependants of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; and		
	(d) authority for the Solicitor General of Canada, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions	1,174,101,000	
15a	Penitentiary Service and National Parole Service—Operating expenditures—To authorize the transfer of \$20,600,000 from Solicitor General Vote 20, <i>Appropriation Act No. 2, 2002-2003</i> for the purposes of this Vote and to provide a further amount of		13,139,260
15b	Penitentiary Service and National Parole Service—Operating expenditures		6,464,000
20	Penitentiary Service and National Parole Service—Capital expenditures, including payments as contributions to		
	(a) aboriginal communities as defined in section 79 of the <i>Corrections and Conditional Release Act</i> in connection with the provision of correctional services pursuant to section 81 of that Act; and		
	(b) non-profit organizations involved in community corrections operations, provinces and municipalities towards construction done by those bodies	147,500,000	4,214,000
20b	Penitentiary Service and National Parole Service—Capital expenditures		
	<b>National Parole Board</b>		
25	Program expenditures and contributions	26,251,000	
25a	Program expenditures		2,474,416
25b	Program expenditures		1,050,000
	<b>Office of the Correctional Investigator</b>		
30	Program expenditures	2,537,000	
30a	Program expenditures		87,450
	<b>Royal Canadian Mounted Police</b>		
35	Law enforcement—Operating expenditures, the grants listed in the Estimates, contributions and authority to expend revenues received during the fiscal year	1,128,786,000	
35a	Law enforcement—Operating expenditures		128,743,148
35b	Law enforcement—Operating expenditures and the grants listed in the Estimates—To authorize the transfer of \$7,058,000 from Solicitor General Vote 40, <i>Appropriation Act No. 2, 2002-2003</i> for the purposes of this Vote and to provide a further amount of		41,261,447
40	Law enforcement—Capital expenditures	198,292,000	
40a	Law enforcement—Capital expenditures		4,277,000
	<b>Royal Canadian Mounted Police External Review Committee</b>		
45	Program expenditures	743,000	
45a	Program expenditures		37,900
	<b>Royal Canadian Mounted Police Public Complaints Commission</b>		
50	Program expenditures		
50a	Program expenditures	3,969,000	48,698
	<b>Total Ministry—Budgetary</b>	3,036,209,200	256,828,603
	<b>Non-budgetary</b>	...	...

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in		
			Main Estimates	Supplementary Estimates	
22		<b>Transport <sup>(4)(5)</sup></b>	\$	\$	\$
		<b>Department</b>			
	1	Operating expenditures, and (a) authority to make expenditures on other than federal property in the course of or arising out of the exercise of jurisdiction in aeronautics; (b) authority for the payment of commissions for revenues collection pursuant to the <i>Aeronautics Act</i> ; and (c) authority to expend revenues received during the fiscal year			
	1a	Operating expenditures—To authorize the transfer of \$16,616,000 from Transport Vote 5, <i>Appropriation Act No. 2, 2002-2003</i> for the purposes of this Vote and to provide a further amount of	97,092,000		
	1b	Operating expenditures—To authorize the transfer of \$4,148,799 from Transport Vote 5, <i>Appropriation Act No. 2, 2002-2003</i> for the purposes of this Vote		15,443,010	
	5	Capital expenditures including contributions to provinces or municipalities or local or private authorities towards construction done by those bodies			1
	10	The grants listed in the Estimates and contributions	104,000,000		
	10a	Contributions	376,347,000		33,427,368
	15	Payments to the Jacques Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Corporation (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques Cartier, Champlain and Mercier Bridges; a portion of the Bonaventure Autoroute, the Pont Champlain Jetty, and Melocheville Tunnel, Montreal	83,740,000		
	20	Payments to Marine Atlantic Inc. in respect of (a) the costs of the management of the Company, payments for capital purposes and for transportation activities including the following water transportation services pursuant to contracts with Her Majesty: Newfoundland ferries and terminals; and (b) payments made by the Company of the costs incurred for the provision of early retirement benefits, severance and other benefits where such costs result from employee cutbacks or the discontinuance or reduction of a service			
	20a	Payments to Marine Atlantic Inc.—To authorize the transfer of \$3,663,999 from Transport Vote 5, <i>Appropriation Act No. 2, 2002-2003</i> for the purposes of this Vote	32,949,000		
	20b	Payments to Marine Atlantic Inc.—To authorize the transfer of \$9,767,999 from Transport Vote 10, <i>Appropriation Act No. 2, 2002-2003</i> for the purposes of this Vote			1
	25	Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to subparagraph (c)(i) of Transport Vote 52d, <i>Appropriation Act No. 1, 1977</i>			1
	60	Payments to Old Port of Montreal Corporation Inc. for operating and capital expenditures	255,701,000		
	26a	Payments to Old Port of Montreal Corporation Inc. for operating and capital expenditures—To authorize the transfer of \$1 from Privy Council Vote 60, <i>Appropriation Act No. 2, 2002-2003</i> for the purposes of this Vote and to provide a further amount of			1
	15	Payments to Queens Quay West Land Corporation for operating and capital expenditures			
	27a	Payments to Queens Quay West Land Corporation—To authorize the transfer of \$4,000,000 from Public Works and Government Services Vote 15, <i>Appropriation Act No. 2, 2002-2003</i> for the purposes of this Vote	4,000,000		
		<b>Canada Mortgage and Housing Corporation <sup>(6)</sup></b>			1
	5	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the <i>National Housing Act</i> or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of the Parliament other than the <i>National Housing Act</i> , in accordance with the Corporation's authority under the <i>Canada Mortgage and Housing Corporation Act</i>		18,400,000	
					1
					1,913,250,000



28a To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the *National Housing Act* or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of Parliament other than the *National Housing Act*, in accordance with the Corporation's authority under the *Canada Mortgage and Housing Corporation Act*—To authorize the transfer of \$1,913,250,000 from Privy Council Vote 5, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote and to provide a further amount of

85,267,250

**Canada Post Corporation<sup>(4)</sup>**

10 Payments to the Canada Post Corporation for special purposes  
29a Payments to the Canada Post Corporation for special purposes—To authorize the transfer of \$237,210,000 from Privy Council Vote 10, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote

237,210,000

1

**Canadian Transportation Agency**

30 Program expenditures

30a Program expenditures

Civil Aviation Tribunal

35 Program expenditures

35a Program expenditures

2,007,472

907,000

267,070

**Total Ministry—Budgetary  
Non-budgetary**

3,126,810,001

154,812,175

\*\*

23

**Treasury Board**

Secretariat

1 Operating expenditures and authority to expend revenues received during the fiscal year arising from activities of the Treasury Board Secretariat

118,007,000

1a Operating expenditures—To authorize the transfer of \$514,000 from Privy Council Vote 50, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote and to provide a further amount of

54,615,378

2 Contributions

2a The grants listed in the Estimates

2b The grants listed in the Estimates

5 Government contingencies—Subject to the approval of the Treasury Board, to supplement other appropriations for payroll and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for, including awards under the *Public Servants Inventions Act* and authority to re-use any sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations

250,000

1

10 Government-wide initiatives—Subject to the approval of the Treasury Board, to supplement other appropriations in support of the implementation of strategic management initiatives in the public service of Canada

750,000,000

10a Government-wide initiatives

15a Compensation adjustments—Subject to the approval of the Treasury Board, to supplement other appropriations, that may need to be partially or fully funded, as a result of adjustments made to terms and conditions of service or employment of the public service including members of the Royal Canadian Mounted Police and the Canadian Forces

311,450

15b Compensation adjustments—To authorize the transfer of \$1,082,220 from Treasury Board Vote 1, and \$375,517 from Treasury Board Vote 10, and \$663,000 from Treasury Board Vote 20, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote and to provide a further amount of

631,640,000

20 Public service insurance—Payments, in respect of insurance, pension or benefit programs or other arrangements, or in respect of the administration of such programs, or arrangements, including premiums, contributions, benefits, fees and other expenditures, made in respect of the public service or any part thereof and for such other persons, as Treasury Board determines, and authority to expend any revenues or other amounts received in respect of such programs or arrangements to offset any such expenditures in respect of such programs or arrangements and to provide for the return to certain certain employees of their share of the premium reduction under subsection 96(3) of the *Employment Insurance Act*

91,360,263

20a Public service insurance

1,201,702,000

4,138,380

782,315,472

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2,129,117,000

\*\*

**Total Ministry—Budgetary  
Non-budgetary**



## APPENDIX I

## Authorities Granted in Current Year Appropriation Acts—Concluded

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
24		<b>Veterans Affairs Department</b>	\$	\$
		<i>Veterans Affairs Program</i>		
	1	Operating expenditures, upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the <i>Veterans' Land Act</i> , to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein	599,630,782	51,219,853
	1a	Operating expenditures		77,388,766
	1b	Operating expenditures—To authorize the transfer of \$2,561,000 from Veterans Affairs Vote 5, <i>Appropriation Act No. 2, 2002-2003</i> for the purposes of this Vote and to provide a further amount of		
	5	Capital expenditures	7,626,000	
	10	The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	1,624,931,000	
	10a	The grants listed in the Estimates—To authorize the transfer of \$231,250 from Veterans Affairs Vote 15, <i>Appropriation Act No. 2, 2002-2003</i> for the purposes of this Vote and to provide a further amount of		84,425,750
	10b	The grants listed in the Estimates and contributions		17,300,000
		<i>Veterans Review and Appeal Board Program</i>		
	15	Program expenditures	9,250,000	
		<b>Total Ministry—Budgetary</b>	2,241,437,782	230,334,369
		<b>Non-budgetary</b>	..	..
		<b>Total Government—Budgetary</b>	56,268,973,797	5,609,153,927
		<b>Non-Budgetary</b>	80,223,002	2,500,004

(L) Non-budgetary authority (loan, investment or advance).

(1) Formerly Canadian Prime Development Corporation.

(2) The new agency Office of Infrastructure and Crown Corporations of Canada.

(3) During the year, Office of Indian Residential Schools Resolution of Canada was transferred to Public Works and Government Services.

(4) During the year, Canada Mortgage and Housing Corporation and Canada Post Corporation were transferred from Privy Council.

(5) During the year, Queens Quay West Land Corporation was transferred from Public Works and Government Services.

(6) Transport (Old Port of Montreal Corporation) and Treasury Board (Secretariat).

Authorities Granted by Statutes other than Appropriation Acts <sup>(1)</sup>

Appendix 2 provides the full wording of all authorities (budgetary and non-budgetary) granted in the current year by Statutes other than Appropriation Acts, by ministry.

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
2	<b>Agriculture and Agri-Food</b>		
	<b>Department</b>		
	Grants to agencies established under the <i>Farm Products Agencies Act</i>	200,000	
	Payments in connection with the <i>Agricultural Marketing Programs Act</i>	65,500,000	
	Loan guarantees under the <i>Farm Improvement and Marketing Cooperatives Loans Act</i>	4,000,000	
	Payments in connection with the <i>Farm Income Protection Act</i> —Crop insurance program	227,300,000	
	Payments in connection with the <i>Farm Income Protection Act</i> —Net Income Stabilization Account	212,600,000	592,500,000
	Contributions to a Transition to Future Risk Management Programming	65,218	
	Minister of Agriculture and Agri-Food—Salary and motor car allowance	53,668,000	
	Contributions to employee benefit plans		
	<b>Canadian Food Inspection Agency</b>		
	Compensation payments in accordance with requirements established by Regulations under the <i>Health of Animals Act</i> and the <i>Plant Protection Act</i> , and authorized pursuant to the <i>Canadian Food Inspection Agency Act</i>	1,500,000	3,000,000
	Contributions to employee benefit plans	56,134,000	
	<b>Canadian Grain Commission</b>		
	Canadian Grain Commission Revolving Fund ( <i>Appropriation Act No. 4, 1994-95</i> )	(127,000)	
	Contributions to employee benefit plans	2,846,000	
	<b>Total Ministry—Budgetary</b>	<b>623,686,218</b>	<b>595,500,000</b>
	<b>Non-budgetary</b>	...	...
3	<b>Canada Customs and Revenue Agency</b>		
	Minister of National Revenue—Salary and motor car allowance	65,218	
	Spending of revenues received through the conduct of its operations pursuant to section 60 of the <i>Canada Customs and Revenue Agency Act</i>	24,888,000	11,919,838
	Contributions to employee benefit plans	431,668,000	
	Children's special allowance payments ( <i>Children's Special Allowances Act</i> )	138,000,000	
	<b>Total Ministry—Budgetary</b>	<b>594,621,218</b>	<b>11,919,838</b>
	<b>Non-budgetary</b>	...	...
4	<b>Canadian Heritage</b>		
	<b>Department</b>		
	Salaries of the Lieutenant Governors ( <i>Salaries Act</i> )	930,000	
	Payments under <i>Lieutenant Governors Superannuation Act</i>	550,000	
	Supplementary retirement benefits—Former Lieutenant Governors	182,000	
	Minister of Canadian Heritage—Salary and motor car allowance	65,218	
	Contributions to employee benefit plans	17,960,000	
	<b>Canadian Radio-television and Telecommunications Commission</b>		
	Contributions to employee benefit plans	5,169,000	
	Contributions to employee benefit plans		

## APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts <sup>(1)</sup>—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	<b>National Archives of Canada</b>		
	Contributions to employee benefit plans	5,946,000	
	<b>National Battlefields Commission</b>		
	Expenditures pursuant to paragraph 29.1(1) of the <i>Financial Administration Act</i>	1,200,000	
	Contributions to employee benefit plans	367,000	
	<b>National Film Board</b>		
	National Film Board Revolving Fund ( <i>Revolving Funds Act</i> )	375,000	
	<b>National Library</b>		
	Contributions to employee benefit plans	4,161,000	
	<b>Parks Canada Agency</b>		
	Expenditures equivalent to revenues resulting from the conduct of operations pursuant to section 20 of the <i>Parks Canada Agency Act</i>	72,158,000	
	Contributions to employee benefit plans	34,083,000	
	<b>Public Service Commission</b>		
	Contributions to employee benefit plans	15,597,000	
	Staff Development and Training Revolving Fund ( <i>Revolving Funds Act</i> )	350,000	
	<b>Status of Women—Office of the Co-ordinator</b>		
	Contributions to employee benefit plans	1,266,000	
	<b>Total Ministry—Budgetary</b>	<b>160,359,218</b>	...
	<b>Non-budgetary</b>	...	...
<b>5</b>	<b>Citizenship and Immigration Department</b>		
	Minister of Citizenship and Immigration—Salary and motor car allowance	65,218	
	Contributions to employee benefit plans	48,867,000	
	<b>Immigration and Refugee Board of Canada</b>		
	Contributions to employee benefit plans	13,309,000	
	<b>Total Ministry—Budgetary</b>	<b>62,241,218</b>	...
	<b>Non-budgetary</b>	...	...
<b>6</b>	<b>Environment Department</b>		
	Minister of the Environment—Salary and motor car allowance	65,218	
	Contributions to employee benefit plans	62,280,000	

Contributions to employee benefit plans	1,224,000	...
<b>Total Ministry—Budgetary</b>	<b>63,569,218</b>	<b>...</b>
<b>Non-budgetary</b>		
<b>Finance</b>		
<b>Department</b>		
<i>Economic, Social and Financial Policies Program</i>		
Minister of Finance—Salary and motor car allowance	65,218	
Payments to International Development Association ( <i>Bretton Woods and Related Agreements Act</i> )	200,810,000	230,134,000
Payments to International Monetary Fund's Poverty Reduction and Growth Facility ( <i>Bretton Woods and Related Agreements Act</i> )		12,500,000
Contributions to employee benefit plans	10,294,000	15,000,000
Purchase of domestic coinage ( <i>Royal Canadian Mint Act</i> )	48,000,000	
(L) Issuance of non-interest bearing, non-negotiable demand notes in the amount not exceeding US \$7,287,199 notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$11,441,000 on September 24, 2001, pursuant to section 6(2) of the <i>European Bank for Reconstruction and Development Agreement Act</i>		
for supplementary subscriptions of shares	11,441,000	
(L) Payments and encashment of notes issued to the European Bank for Reconstruction Development pursuant to section 6(2) of the <i>European Bank for Reconstruction and Development Agreement Act</i> —Capital subscriptions	21,209,000	
(L) Issuance of loans to International Monetary Fund's Poverty Reduction and Growth Facility ( <i>Bretton Woods and Related Agreements Act</i> )	215,000,000	
<i>Public Debt Program</i>		
Interest and other costs ( <i>Financial Administration Act</i> )	36,300,000,000	800,000,000
<i>Federal-Provincial Transfers Program</i>		
Statutory subsidies (Constitution Acts, 1867 to 1982, and other statutory authorities)	30,000,000	1,000,000
Fiscal equalization (Part I— <i>Federal-Provincial Fiscal Arrangements Act</i> )	10,545,000,000	(81,000,000)
Canada health and social transfer (Part V— <i>Federal-Provincial Fiscal Arrangements Act</i> )	18,600,000,000	
Youth allowances recovery ( <i>Federal-Provincial Fiscal Revision Act, 1964</i> )	(556,000,000)	(11,000,000)
Alternative payments for standing programs (Part VI— <i>Federal-Provincial Fiscal Arrangements Act</i> )	(2,522,000,000)	(38,000,000)
<b>Auditor General</b>		
Contributions to employee benefit plans	8,103,000	
<b>Canadian International Trade Tribunal</b>		
Contributions to employee benefit plans	1,267,000	
<b>Financial Transactions and Reports Analysis Centre of Canada</b>		
Contributions to employee benefit plans	2,530,000	
<b>Total Ministry—Budgetary</b>	<b>62,668,069,218</b>	<b>928,634,000</b>
<b>Non-budgetary</b>	<b>247,650,000</b>	<b>...</b>
<b>8</b>		
<b>Fisheries and Oceans</b>		
<b>Department</b>		
Minister of Fisheries and Oceans—Salary and motor car allowance	65,218	
Contributions to employee benefit plans	111,879,000	
<b>Total Ministry—Budgetary</b>	<b>111,944,218</b>	<b>...</b>
<b>Non-budgetary</b>	<b>...</b>	<b>...</b>

## APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts <sup>(1)</sup>—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
9	<b>Foreign Affairs and International Trade</b>		
	<b>Department</b>		
	Minister for Foreign Affairs—Salary and motor car allowance	65,218	
	Minister for International Trade—Salary and motor car allowance	65,218	
	Payments under the <i>Diplomatic Service (Special) Superannuation Act</i>	250,000	
	Contributions to employee benefit plans	96,816,000	
	Passport Office Revolving Fund ( <i>Revolving Funds Act</i> )	(6,581,000)	
	<b>Canadian International Development Agency</b>		
	Minister for International Cooperation—Salary and motor car allowance	65,218	
	Payments to the International Financial Institution Fund Accounts ( <i>International Development (Financial Institutions) Assistance Act</i> )	201,900,000	44,000,000
	Contributions to employee benefit plans	18,358,000	
	(L) Payments to International Financial Institutions—Capital subscriptions ( <i>International Development (Financial Institutions) Assistance Act</i> )	6,352,000	50,000
	<b>Export Development Canada</b>		
	Payments to Export Development Canada for the purpose of facilitating and developing trade between Canada and other countries under the terms of the <i>Export Development Act</i>	102,000,000	(5,000,000)
	(L) Payments to Export Development Canada for the purpose of facilitating and developing trade between Canada and other countries under the terms of the <i>Export Development Act</i>	127,000,000	1,182,000,000
	<b>International Joint Commission</b>		
	Contributions to employee benefit plans	489,000	
	NAFTA Secretariat, Canadian Section	152,000	
	Contributions to employee benefit plans		
	<b>Northern Pipeline Agency</b>		
	Contributions to employee benefit plans	23,000	
	<b>Total Ministry—Budgetary</b>	413,602,654	39,000,000
	<b>Non-budgetary</b>	133,352,000	1,182,050,000
10	<b>Governor General</b>		
	Salary of the Governor General ( <i>Governor General's Act</i> )	106,000	
	Annuities payable under the <i>Governor General's Act</i>	354,000	
	Contributions to employee benefit plans	1,661,000	
	<b>Total Ministry—Budgetary</b>	2,121,000	...
	<b>Non-budgetary</b>	...	...
11	<b>Health</b>		
	<b>Department</b>		
	Minister of Health—Salary and motor car allowance	65,218	
	Contributions to employee benefit plans	88,042,000	



# **Canadian Institutes of Health Research**

Contributions to employee benefit plans	1,955,000
<b>Hazardous Materials Information Review Commission</b>	
Contributions to employee benefit plans	407,000
<b>Patented Medicine Prices Review Board</b>	
Contributions to employee benefit plans	443,000

<b>Total Ministry—Budgetary</b>	<b>90,912,218</b>	...
<b>Non-budgetary</b>	...	...

12

## **Human Resources Development**

### **Department**

Minister of Human Resources Development—Salary and motor car allowance	65,218	
Minister of Labour—Salary and motor car allowance	65,218	
Payments related to the direct financing arrangement under the <i>Canada Student Financial Assistance Act</i>	196,000,000	(76,500,000)
The provision of funds for interest payments to lending institutions under the <i>Canada Student Loans Act</i>	900,000	(400,000)
The provision of funds for liabilities including liabilities in the form of guaranteed loans under the <i>Canada Student Loans Act</i>	65,500,000	(26,400,000)
The provision of funds for interest and other payments to lending institutions and liabilities under the <i>Canada Student Financial Assistance Act</i>	242,100,000	(100,300,000)
<i>Canada Student Financial Assistance Act</i> —Canada study grants	120,100,000	(36,200,000)
Grants to the trustees of Registered Education Savings Plans pursuant to Part III.1 of the <i>Department of Human Resources Development Act</i>	423,000,000	(43,000,000)
Supplementary retirement benefits—Annuities agents' pensions ( <i>Supplementary Retirement Benefits Act</i> )	35,000	
Labour adjustment benefits payments ( <i>Labour Adjustment Benefits Act</i> )	181,000	
Civil service insurance actuarial liability adjustments	145,000	
Payments of compensation respecting government employees ( <i>Government Employees Compensation Act</i> ) and merchant seamen ( <i>Merchant Seamen Compensation Act</i> )	63,000,000	(4,000,000)
Payments to private collection agencies pursuant to section 17.1 of the <i>Financial Administration Act</i>	15,900,000	(3,000,000)
Old age security payments ( <i>Old Age Security Act</i> )	20,359,000,000	(490,000,000)
Guaranteed income supplement payments ( <i>Old Age Security Act</i> )	5,589,000,000	(50,000,000)
Allowance payments ( <i>Old Age Security Act</i> )	402,000,000	(10,000,000)
Contributions to employee benefit plans	187,508,000	
(L) Loans disbursed under the <i>Canada Student Financial Assistance Act</i>	1,800,000,000	(296,000,000)
<b>Canada Industrial Relations Board</b>		
Contributions to employee benefit plans	1,464,000	
<b>Canadian Artists and Producers Professional Relations Tribunal</b>		
Contributions to employee benefit plans	148,000	

<b>Total Ministry—Budgetary</b>	<b>27,666,111,436</b>	(839,800,000)
<b>Non-budgetary</b>	<b>1,800,000,000</b>	(296,000,000)

13

## **Indian Affairs and Northern Development**

### **Department**

<i>Administration Program</i>		
Minister of Indian Affairs and Northern Development—Salary and motor car allowance	65,218	
Contributions to employee benefit plans	9,090,000	
<i>Indian and Inuit Affairs Program</i>		
Grassy Narrows and Islington Bands Mercury Disability Board ( <i>Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act</i> )	15,000	
Liabilities in respect of loan guarantees made to Indians for housing and economic development ( <i>Indian Act</i> )	2,000,000	
Indian annuities treaty payments ( <i>Indian Act</i> )	1,400,000	

## APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts <sup>(1)</sup>—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	Grants to aboriginal organizations designated to receive claim settlement payments pursuant to Comprehensive Land Claim Settlement Acts	139,810,000	2,606,635
	Contributions to employee benefit plans	29,145,000	
	<i>Northern Affairs Program</i>		
	Payments to comprehensive claim beneficiaries in compensation for resource royalties (Comprehensive Land Claim Settlement Acts)	1,470,000	
	Contributions to employee benefit plans	7,420,000	
	<i>Canadian Polar Commission</i>		
	Contributions to employee benefit plans	68,000	
	<b>Total Ministry—Budgetary</b>	<b>190,483,218</b>	<b>2,606,635</b>
	<b>Non-budgetary</b>	<b>...</b>	<b>...</b>
14	<b>Industry</b>		
	<b>Department</b>		
	Minister of Industry—Salary and motor car allowance	65,218	
	Insurance payments under the Enterprise development program and guarantees under the Industrial and regional development program ( <i>Industrial and Regional Development Act</i> )	10,000,000	
	Canadian Intellectual Property Office Revolving Fund ( <i>Revolving Funds Act</i> )	(3,280,000)	
	Liabilities under the <i>Small Business Loans Act</i>	32,000,000	2,200,000
	Liabilities under the <i>Canada Small Business Financing Act</i>	29,000,000	4,740,000
	Contributions to employee benefit plans	53,545,000	
	<b>Atlantic Canada Opportunities Agency</b>		
	Liabilities in Atlantic Canada under the <i>Small Business Loans Act</i>	2,000,000	2,400,000
	Liabilities under the <i>Canada Small Business Financing Act</i>	2,000,000	650,000
	Liabilities for loan or credit insurance pursuant to the <i>Government Organization Act, Atlantic Canada, 1987</i>	1,000,000	(900,000)
	Contributions to employee benefit plans	6,924,000	
	<b>Canadian Space Agency</b>		
	Contributions to employee benefit plans	7,660,000	
	<b>Competition Tribunal</b>		
	Contributions to employee benefit plans	145,000	
	<b>Copyright Board</b>		
	Contributions to employee benefit plans	285,000	
	<b>Economic Development Agency of Canada for the Regions of Quebec</b>		
	Liabilities under the <i>Small Business Loans Act</i>	17,000,000	8,480,000
	Liabilities under the <i>Canada Small Business Financing Act</i>	44,000,000	13,590,000
	Contributions to employee benefit plans	4,668,000	
	<b>National Research Council of Canada</b>		
	Spending of revenues pursuant to subsection 5.1(e) of the <i>National Research Council Act</i>	67,144,000	
	Contributions to employee benefit plans	35,494,000	

<b>Natural Sciences and Engineering Research Council</b>		
Contributions to employee benefit plans	3,155,000	
<b>Office of Infrastructure of Canada<sup>(2)</sup></b>		
Contributions to employee benefit plans	275,000	
<b>Social Sciences and Humanities Research Council</b>		
Contributions to employee benefit plans	1,637,000	
<b>Statistics Canada</b>		
Contributions to employee benefit plans	57,888,000	
<b>Western Economic Diversification</b>		
Liabilities under the <i>Small Business Loans Act</i>	12,000,000	1,130,000
Liabilities under the <i>Canada Small Business Financing Act</i>	10,000,000	(2,490,000)
Contributions to employee benefit plans	4,856,000	
<b>Total Ministry—Budgetary</b>	<b>369,461,218</b>	<b>29,800,000</b>
<b>Non-budgetary</b>	<b>...</b>	<b>...</b>
<b>15</b>		
<b>Justice</b>		
<b>Department</b>		
Minister of Justice—Salary and motor car allowance	65,218	
Contributions to employee benefit plans	40,208,000	
<b>Canadian Human Rights Commission</b>		
Contributions to employee benefit plans	2,309,000	
<b>Canadian Human Rights Tribunal</b>		
Contributions to employee benefit plans	218,000	
<b>Commissioner for Federal Judicial Affairs</b>		
Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office ( <i>Judges Act</i> )	314,930,000	
Contributions to employee benefit plans	650,000	
<b>Federal Court of Canada</b>		
Contributions to employee benefit plans	4,608,000	
<b>Law Commission of Canada</b>		
Contributions to employee benefit plans	161,000	
<b>Offices of the Information and Privacy Commissioners of Canada</b>		
<i>Office of the Information Commissioner of Canada Program</i>	585,000	
Contributions to employee benefit plans		
<i>Office of the Privacy Commissioner of Canada Program</i>	1,352,000	
Contributions to employee benefit plans		
<b>Supreme Court of Canada</b>		
Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office ( <i>Judges Act</i> )	4,223,000	
Contributions to employee benefit plans	1,574,000	
<b>Tax Court of Canada</b>		
Contributions to employee benefit plans	1,111,000	
<b>Total Ministry—Budgetary</b>	<b>371,994,218</b>	<b>...</b>
<b>Non-budgetary</b>	<b>...</b>	<b>...</b>

## APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts <sup>(1)</sup>—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
16	<b>National Defence</b>		
	<b>Department</b>		
	Minister of National Defence—Salary and motor car allowance	65,218	
	Pensions and annuities paid to civilians ( <i>Appropriation Act No. 4, 1968</i> )	100,000	
	Pensions and other employee benefits—Members of the Military	762,745,108	
	Contributions to employee benefit plans	185,673,471	
	<b>Canadian Forces Grievance Board</b>		
	Contributions to employee benefit plans	868,000	
	<b>Military Police Complaints Commission</b>		
	Contributions to employee benefit plans	357,000	
<b>Total Ministry—Budgetary</b>		<b>949,808,797</b>	...
<b>Non-budgetary</b>		...	...
17	<b>Natural Resources</b>		
	<b>Department</b>		
	Minister of Natural Resources—Salary and motor car allowance	65,218	
	Contributions to employee benefit plans	48,596,000	
	Canada/Nova Scotia Development Fund ( <i>Canada-Nova Scotia Oil and Gas Agreement Act</i> )	2,492,000	
	Canada/Newfoundland Development Fund ( <i>Canada-Newfoundland Atlantic Accord Implementation Act</i> )	2,300,000	1,111,000
	Canada/Newfoundland Offshore Petroleum Board ( <i>Canada-Newfoundland Atlantic Accord Implementation Act</i> )	2,700,000	
	Canada/Nova Scotia Offshore Petroleum Board ( <i>Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act</i> )	2,175,000	
	Payments to the Nova Scotia Offshore Revenue Account ( <i>Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act</i> )	13,000,000	8,500,000
	Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund ( <i>Canada-Newfoundland Atlantic Accord Implementation Act</i> )	1,200,000	63,500,000
	Geomatics Canada Revolving Fund ( <i>Revolving Funds Act</i> )	(2,014,000)	
	Nova Scotia fiscal equalization offset payments	100,000	
	Newfoundland fiscal equalization offset payments		108,735,000
	<b>Canadian Nuclear Safety Commission</b>		
	Contributions to employee benefit plans	6,751,000	
	<b>National Energy Board</b>		
	Contributions to employee benefit plans	4,279,000	
<b>Total Ministry—Budgetary</b>		<b>81,644,218</b>	...
<b>Non-budgetary</b>		...	181,846,000
18	<b>Parliament</b>		
	<b>The Senate</b>		
	Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members and other officers of the Senate under the <i>Parliament of Canada Act</i> ; contributions to the Members of Parliament Retiring Allowances Account, and Members of Parliament Retirement Compensation Arrangements Account	19,601,900	4,551,000

# House of Commons

Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the *Parliament of Canada Act* and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account

Contributions to employee benefit plans

**Library of Parliament**

Contributions to employee benefit plans

**Total Ministry—Budgetary** 145,107,771

**Non-budgetary** ...

90,071,583

27,394,288

3,489,000

1,151,725

...

19

## Privy Council

### Department

The Prime Minister's salary and motor car allowance 133,572

President of the Privy Council—Salary and motor car allowance 65,218

Leader of the Government in the Senate—Salary and motor car allowance 65,218

Ministers without portfolio or Ministers of State—Motor car allowance 23,342

Contributions to employee benefit plans 10,580,000

**Canadian Centre for Management Development**

Contributions to employee benefit plans 1,625,000

**Canadian Intergovernmental Conference Secretariat**

Contributions to employee benefit plans 323,000

**Canadian Transportation Accident Investigation and Safety Board**

Contributions to employee benefit plans 3,256,000

### Chief Electoral Officer

Salary of the Chief Electoral Officer 204,600

Expenses of elections (*Canada Elections Act, Northwest Territories Elections Act, Constitution Act, 1982 and the Electoral Boundaries Readjustment Act*) 44,841,000

Contributions to employee benefit plans 2,445,000

### Commissioner of Official Languages

Contributions to employee benefit plans 1,690,000

### National Round Table on the Environment and the Economy

Expenditures pursuant to paragraph 29.1(1) of the *Financial Administration Act* 20,000

Contributions to employee benefit plans 320,000

### Public Service Staff Relations Board

Contributions to employee benefit plans 714,000

### Security Intelligence Review Committee

Contributions to employee benefit plans 227,000

### Total Ministry—Budgetary

**Non-budgetary** ...

66,532,950

12,010,982

...

20

## Public Works and Government Services<sup>(1)</sup>

### Department

*Government Services Program*

Minister of Public Works and Government Services—Salary and motor car allowance 65,218

Contributions to employee benefit plans 64,432,000



## APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts <sup>(1)</sup>—Concluded

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	Real Property Disposition Revolving Fund ( <i>Revolving Funds Act</i> )	(16,647,000)	
	Optional Services Revolving Fund ( <i>Revolving Funds Act</i> )	(129,000)	
	Consulting and Audit Canada Revolving Fund ( <i>Revolving Funds Act</i> )	(1,100,000)	
	Translation Bureau Revolving Fund ( <i>Revolving Funds Act</i> )	4,000,000	
	<b>Communication Canada</b>		
	Contributions to employee benefit plans	3,750,000	
	<b>Office of Indian Residential Schools Resolution of Canada <sup>(1)</sup></b>		
	Contributions to employee benefit plans	3,277,000	
	<b>Total Ministry—Budgetary</b>	<b>57,648,218</b>	...
	<b>Non-budgetary</b>	...	...
21	<b>Solicitor General</b>		
	<b>Department</b>		
	Solicitor General—Salary and motor car allowance	65,218	
	Contributions to employee benefit plans	3,947,000	
	<b>Correctional Service</b>		
	Pensions and other employee benefits ( <i>Royal Canadian Mounted Police Superannuation Act</i> , subsection 27(1))	201,000	
	Contributions to employee benefit plans	145,688,000	
	CORCAN Revolving Fund ( <i>Revolving Funds Act</i> )	84,000	
	<b>National Parole Board</b>		
	Contributions to employee benefit plans	4,218,000	
	<b>Office of the Correctional Investigator</b>		
	Contributions to employee benefit plans	344,000	
	<b>Royal Canadian Mounted Police</b>		
	Pensions and other employee benefits—Members of the Force	209,072,000	
	Contributions to employee benefit plans	37,336,000	
	Pensions under the <i>Royal Canadian Mounted Police Pension Continuation Act</i>	23,000,000	
	To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty	16,000,000	8,913,000
	Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty	100,000	
	<b>Royal Canadian Mounted Police External Review Committee</b>		
	Contributions to employee benefit plans	89,000	
	<b>Royal Canadian Mounted Police Public Complaints Commission</b>		
	Contributions to employee benefit plans	478,000	
	<b>Total Ministry—Budgetary</b>	<b>440,622,218</b>	8,913,000
	<b>Non-budgetary</b>	...	...

## Department

Minister of Transport—Salary and motor car allowance  
 Victoria Bridge, Montreal—Payment for termination of tolls and for rehabilitation work on the roadway portion of the bridge  
 (Transport Vote 107, *Appropriation Act No. 5, 1963*)

## Contributions to employee benefit plans

Payments in respect of St. Lawrence Seaway agreements under the *Canada Marine Act*  
 Northumberland Strait Crossing Subsidy Payment under the *Northumberland Strait Crossing Act*  
 Payments to the Canadian Air Transport Security Authority for operating and capital expenditures

Canada Mortgage and Housing Corporation<sup>(1)</sup>

(L) Advances under the *National Housing Act*

## Canadian Transportation Agency

Contributions to employee benefit plans

## Civil Aviation Tribunal

Contributions to employee benefit plans

## Total Ministry—Budgetary

Non-budgetary

23

## Treasury Board

## Secretariat

President of the Treasury Board—Salary and motor car allowance

Contributions to employee benefit plans

Payments under the *Public Service Pension Adjustment Act*

## Total Ministry—Budgetary

Non-budgetary

24

## Veterans Affairs

## Department

*Veterans Affairs Program*

Minister of Veterans Affairs—Salary and motor car allowance

Re-establishment credits under section 8, and repayments under section 15 of the *War Service Grants Act* of compensating

adjustments made in accordance with the terms of the *Veterans' Land Act*

Returned soldiers insurance actuarial liability adjustment (*The Returned Soldiers' Insurance Act*)

Veterans insurance actuarial liability adjustment (*Veterans Insurance Act*)

Contributions to employee benefit plans

*Veterans Review and Appeal Board Program*

Contributions to employee benefit plans

## Total Ministry—Budgetary

Non-budgetary

Total Government—Budgetary

Non-budgetary

(L) Non-budgetary authority (loan, investment or advance).

(1) Details of statutory authorities not shown in the Estimates are not included in this appendix.

(2) The new agency "Office of Infrastructure and Crown Corporations of Canada" was transferred to: Industry (Office of Infrastructure of Canada), Transport (Old Port of Montreal Corporation) and Treasury Board (Secretariat).

(3) During the year, Office of Indian Residential Schools Resolution of Canada was transferred to Public Works and Government Services.

(4) During the year, Canada Mortgage and Housing Corporation was transferred to Transport.

65,218

3,300,000

52,972,000

1,900,000

49,900,000

323,378,000

(219,400,000)

3,199,000

107,000

111,443,218

(219,400,000)

323,378,000

...

65,218

14,798,000

30,000

14,893,218

...

...

65,218

12,000

10,000

175,000

29,993,000

1,706,000

31,961,218

...

...

95,288,838,314

1,294,960,180

1,961,602,000

886,050,000

## APPENDIX 3

## Authorities Available from Previous Years

Appendix 3 provides the full wording of most authorities (budgetary and non-budgetary) available from previous years, by ministry. The budgetary authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote	Department or agency	Amount \$
2			
		<b>Agriculture and Agri-Food</b>	
		<b>Department</b>	
	(S)	<i>Farm Products Agencies Act</i> , section 28 Grants to enable the agency to meet initial operating and establishment expenses for each agency. The total authorized limit in accordance with sub-section 28(2) of the Act is \$1,000,000 less the total authority used up to the end of the 1993-94 fiscal year of \$400,000	600,000
	(S)	Canadian Pari-Mutual Agency Revolving Fund— <i>Revolving Funds Act</i> , section 2 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$2,000,000 at any time	3,063,017
		<b>Canadian Dairy Commission</b>	
	(S)	(L) <i>Canadian Dairy Commission Act</i> , section 16 At the request of the Commission, the Minister of Finance may, out of the Consolidated Revenue Fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission as described in paragraphs 9(1)(a) and (b) to deal in any dairy product, make payments for price stabilization, investigate production, processing or marketing matters, assist in the promotion and improvement of dairy products, and other acts necessary or incidental to the Commission's power and functions. The total amount of loans outstanding at any time, as last amended by Vote 50a, <i>Appropriation Act No. 4, 1975</i> , shall not exceed \$300,000,000 (Net)	244,559,000
		<b>Canadian Grain Commission</b>	
	(S)	Canadian Grain Commission Revolving Fund— <i>Appropriation Act No. 4, 1994-95</i> To spend for the purposes of the Fund any revenues received in respect of those purposes and the aggregate of expenditures made for the purpose of the Fund shall not at any time exceed by more than \$12,000,000 the revenues received in respect of the purpose of the Fund	12,904,386
		<b>Farm Credit Canada</b>	
	(S)	(L) <i>Farm Credit Canada Act</i> Subsection 11(1). At the request of the Corporation, the Minister of Finance may, with the approval of the Governor in Council, pay to the Corporation, out of the Consolidated Revenue Fund, amounts not exceeding in the aggregate \$1,175,000,000 and the money paid constitutes part of the capital of the Corporation (Gross) Subsection 12(3). The Corporation may, with the approval of the Minister of Finance, borrow money by any means, and, at the request of the Corporation, the Minister of Finance may, out of the Consolidated Revenue Fund, lend money to the Corporation on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal amounts borrowed by the Corporation pursuant to subsection (1) and the principal of loans made to the Corporation under subsection (2) shall not at any time exceed twelve times the capital of the Corporation (Net)	6,667,000
		<b>Total Ministry—Budgetary Non-budgetary</b>	1,795,829,000
			16,567,403
			2,047,055,000
3			
		<b>Canada Customs and Revenue Agency</b>	
	1	Operating expenditures; the balance of money appropriated by Parliament for the use of the Agency that remains unexpended at the end of the fiscal year, after the adjustments referred to in section 37 of the <i>Financial Administration Act</i> are made, lapses at the end of the following fiscal year pursuant to section 60 (1) of the <i>Canada Customs and Revenue Agency Act</i>	172,702,454
	5	Capital expenditures; the balance of money appropriated by Parliament for the use of the Agency that remains unexpended at the end of the fiscal year, after the adjustments referred to in section 37 of the <i>Financial Administration Act</i> are made, lapses at the end of the following fiscal year pursuant to section 60 (1) of the <i>Canada Customs and Revenue Agency Act</i>	491,039

Contributions; the balance of money appropriated by Parliament for the use of the Agency that remains unexpended at the end of the fiscal year, after the adjustments referred to in section 37 of the *Financial Administration Act* are made, lapses at the end of the following fiscal year pursuant to section 60 (1) of the *Canada Customs and Revenue Agency Act*

**Total Ministry—Budgetary**  
**Non-budgetary**

4 Canadian Heritage

**Department**

**National Film Board**

(S) National Film Board Revolving Fund—*Revolving Funds Act*, section 12

To make payments out of the Consolidated Revenue Fund for working capital, the interim financing of operation costs, the acquisition of capital assets and can record the increase in the net book value of capital assets against the authority, which provides that the aggregate of admissible working capital and net book value of capital assets is not to exceed \$25,000,000 at any time. Increase of authority as per Vote 121 d, *Appropriation Act No. 4, 1994-95*

**Parks Canada Agency**

Program expenditures; the unexpended balance of money referred to in subsection (1) appropriated by any Act of Parliament for the purpose of making operational expenditures of the Agency lapses at the end of the fiscal year following the year in which the money was originally appropriated or at the end of any longer period that may be specified in the Act pursuant to *Parks Canada Agency Act*, section 19

**Public Service Commission**

(S) Staff Development and Training Revolving Fund—*Revolving Funds Act*, section 7

To make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,500,000 at any time

**Total Ministry—Budgetary**  
**Non-budgetary**

5

**Citizenship and Immigration**

**Department**

(L) *Immigration Act*, section 119

The Minister of Finance may, from time to time, advance to the Minister out of the Consolidated Revenue Fund such sums as the Minister may require to enable him to make loans to immigrants and such other classes of persons as may be prescribed for the purpose of paying the costs of admission, transportation and reasonable living expenses. The total amount outstanding at any time, as last amended by TB814449 shall not exceed \$110,000,000 (Net)

**Total Ministry—Budgetary**  
**Non-budgetary**

7

**Finance**

**Department**

(S) *Economic, Social and Financial Policies Program*

*Bretton Woods and Related Agreements Act*, subsection 8 1(2)

Payments to the International Monetary Fund's Poverty Reduction and Growth Facility, Limit 225,000,000 SDR

(S) *Financial Institutions Depositors Compensation Act*, section 16

Provision of compensation to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank in respect of uninsured deposits. There is hereby appropriated for the purposes of this Act \$875,000,000 to be paid out of the Consolidated Revenue Fund from time to time as required

(L) *Canadian Commercial Bank Financial Assistance Act*, section 3

There is hereby appropriated for the purposes of section 2 (financial assistance to the Canadian Commercial Bank) seventy five million dollars to be paid out of the Consolidated Revenue Fund from time to time as required (Gross)

4,902,678

178,096,171

...

1,324,890

45,661,242

6,925,758

53,911,890

...

62,781,594

62,781,594

...

96,606,046

68,571,831

2,000,000



## APPENDIX 3

## Authorities Available from Previous Years—Continued

Section	Vote	Department or agency	Amount
			\$
	(S)	(L) <i>Bretton Woods and Related Agreements Act</i> , subsection 8.1(1) Loans to the International Monetary Fund's Poverty Reduction and Growth Facility. Limit was increased from 500,000,000 SDR to 700,000,000 SDR (PC2000-355) (Gross)	292,887,630
	(S)	(L) <i>Petro-Canada Limited Act</i> , as amended Section 22. The Governor in Council may, from time to time, authorize the Minister of Finance to advance to the Corporation amounts (a) by way of loans on such terms and conditions as the Governor in Council may determine, or, (b) by way of purchases of preferred shares. The amount outstanding of loans or preferred shares shall not at any time exceed \$1,000,000,000 (Gross) Section 5. The Minister shall subscribe for the common shares of the Corporation and the amount of each subscription shall be paid out of the Consolidated Revenue Fund at such times as the Corporation may require and the Minister of Finance may approve, the aggregate of amounts paid shall not exceed \$4,900,000,000 (Gross)	27,228,147
		<b>Canada Deposit Insurance Corporation</b> (L) <i>Canada Deposit Insurance Corporation Act</i> , subsection 10.1 The Governor in Council may from time to time authorize the Minister of Finance to advance, out of any unappropriated moneys in the Consolidated Revenue Fund, amounts to the Corporation by way of loan on such terms and conditions as the Governor in Council may determine, but the aggregate of such loans outstanding at any time shall not exceed \$6,000,000,000 (Net)	1,573,645,679
	(S)	<b>Office of the Superintendent of Financial Institutions</b> <i>Office of the Superintendent of Financial Institutions Act</i> , sections 16 and 17 The Minister may make expenditures out of the Consolidated Revenue Fund to defray the expenses arising out of the operations of the Office. The total authorized limit shall not at any time exceed by more than \$40,000,000 the total of the assessments and revenues received and authorized to be spent subject to Treasury Board approval	6,000,000,000
		<b>Total Ministry—Budgetary</b> Non-budgetary	75,709,414
8		<b>Fisheries and Oceans</b> <b>Freshwater Fish Marketing Corporation</b> This Corporation was incorporated under the <i>Freshwater Fish Marketing Act</i> , 1968-69, to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation. For the purpose of enabling the Corporation to carry on its operations under the Act, section 16 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon: (a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and (b) to make loans to the Corporation. Vote L30b, <i>Appropriation Act No. 1, 1974</i> . The aggregate of the amounts outstanding at any time which may be borrowed from any bank upon the credit of the Freshwater Fish Marketing Corporation and the amounts loaned by the Minister of Finance under the authority of section 16 of the <i>Freshwater Fish Marketing Act</i> shall not exceed \$30,000,000 (Net)	240,887,291 7,895,761,456
	L30b	<b>Total Ministry—Budgetary</b> Non-budgetary	30,000,000
9		<b>Foreign Affairs and International Trade</b> <b>Department</b> (S) Passport Office Revolving Fund— <i>Revolving Funds Act</i> , section 4 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,000,000 at any one time	30,000,000 ** 30,000,000
			10,932,761



L11	<i>Appropriation Act No. 1, 1971</i> To increase from \$14,500,000 to \$22,500,000 the amount that may be outstanding at any time against the Working Capital Advance Account for loans and advances to personnel posted abroad established by <i>Vote L12c, Appropriation Act No. 1, 1971, Vote L11, Appropriation Act No. 3, 1989-90 (Net)</i>	11,476,197
L12	<i>Appropriation Act No. 2, 1954</i> To increase from \$30,000,000 to \$50,000,000 the amount that may be outstanding at any time against the Working Capital Advance Account for advances to posts abroad established by loans, investments and advances <i>Vote 630, Appropriation Act No. 2, 1954, Vote L12, Appropriation Act No. 3, 1989-90 (Net)</i>	15,534,844
	<b>Canadian Commercial Corporation</b>	10,000,000
(S)	(L) <i>Canadian Commercial Corporation Act, section 11</i> The Minister of Finance shall, on the request of the Minister, from time to time, deposit to the credit of the Corporation in the Bank of Canada or in a chartered bank designated by the Minister an amount or amounts not exceeding in the aggregate ten million dollars to be paid out of unappropriated moneys in the Consolidated Revenue Fund (Net)	78,118,758
(S)	<b>Canadian International Development Agency</b>	
(S)	(L) <i>International Development (Financial Institutions) Assistance Act—Caribbean Development Bank</i> Authorization to subscribe for 8,124 callable shares of the capital stock of the Caribbean Development Bank in accordance with previous years' Appropriation Acts (Gross)	1,267,622,632
(S)	(L) <i>International Development (Financial Institutions) Assistance Act—African Development Bank</i> Authorization to subscribe for 73,473 callable shares of the capital stock of the African Development Bank in accordance with previous years' Appropriation Acts (Gross)	...
L35	<i>International Development (Financial Institutions) Assistance Act—Asian Development Bank</i> Confirming Canada's callable share being US \$ 111,647,000 (Gross)	...
L35	<i>International Development (Financial Institutions) Assistance Act—Asian Development Bank</i> Confirming Canada's callable share being US \$ 167,471,550 (Gross)	3,041,220,451
(S)	(L) <i>International Development (Financial Institutions) Assistance Act—Asian Development Bank</i> Authorization to subscribe for 172,125 callable shares of the capital stock of the Asian Development Bank in accordance with previous years' Appropriation Acts (Gross)	6,163,509,878
(S)	(L) <i>International Development (Financial Institutions) Assistance Act—Inter-American Development Bank</i> Authorization to subscribe for 320,490 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts (Gross)	516,800,000
(S)	<b>Export Development Canada</b>	
(S)	(L) <i>Export Development Act, section 11</i> Payments representing the subscription by the Secretary of State for External Affairs as approved by the Minister of Finance for capital stock in the Corporation under the authority of section 11. The authorized capital of the Corporation is \$1,500,000,000 (Gross) Authority in accordance with terms and conditions prescribed by sections 12, 13 and 14; Section 14 provides that the aggregate amount of borrowings of the Corporation pursuant to sections 12 and 13 and outstanding shall not exceed an amount equal to fifteen times the aggregate of: (a) the paid-in capital of the Corporation from time to time, and (b) the retained earnings of the Corporation, if any, determined in accordance with the most recent statements of accounts of the Corporation for a financial year that have been audited by the Auditor General of Canada (Net) Authority in accordance with terms and conditions prescribed by section 23, accounts administered for Canada, the liability for loans and commitments as limited by section 24 shall not at any time exceed \$13,000,000,000 (Net) (In accordance with sections 10, 23 and 24 of the <i>Export Development Act</i> , the authorized limit of \$13 billion is for loans in support of export development. At the time this authority was granted, these loans were accounted for on a non-budgetary basis. Subsequently, the Government changed its accounting policies which resulted in concessional loans being accounted for on a budgetary basis. Therefore, this authority is available for both budgetary and non-budgetary transactions. However, since the authority is for loans it is shown as non-budgetary for reporting purposes.)	10,723,066,785 6,444,785,264
	<b>Total Ministry—Budgetary</b>	10,932,761
	<b>Non-budgetary</b>	28,272,134,809

## APPENDIX 3

## Authorities Available from Previous Years—Continued

Section	Vote	Department or agency	Amount
13		<b>Indian Affairs and Northern Development Department</b>	\$
	(S)	<i>Indian and Inuit Affairs Program</i> <i>Appropriation Act No. 4, 1987-88, Vote 5c</i> Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account. The total authorized limit is \$60,000,000 less the total authority used up to the end of 2001-2002 fiscal year of \$27,475,934	32,524,066
	L20	<i>Appropriation Act No. 1, 1970</i> Loans in the current and subsequent fiscal years for the purposes of economic development of Indians, to Indians, groups of Indians or Indian bands, or to individuals, partnerships or corporations the activities of which contribute or may contribute to such development; to authorize the guaranteeing of loans to such borrowers made for the same purpose, through the Indian economic development account as established by Vote L53b, <i>Appropriation Act No. 1, 1970</i> . The amount that may be outstanding at any time as last amended by Vote 7b, <i>Appropriation Act No. 4, 1996-97</i> , shall not exceed \$48,550,835 (Net)	48,012,343
	L40	<i>Northern Affairs Program</i> <i>Appropriation Act No. 3, 1975</i> Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the <i>National Housing Act</i> . The undisbursed balance of loans authorized is \$320,000 (Gross)	305,503
	L55	<i>Appropriation Act No. 3, 1953</i> To authorize and provide for a continuing special account to be known as the Eskimo loan fund from which loans or investments may be made to or in respect of individual Eskimos or groups of Eskimos to promote the commercial activities thereof as established by Vote 546, <i>Appropriation Act No. 3, 1953</i> . The amount that may be outstanding at any time as last amended by Vote 37b, <i>Appropriation Act No. 4, 1995-96</i> not to exceed \$6,633,697 (Net)	6,550,860
	L81a	<i>Appropriation Act No. 4, 1969</i> To authorize in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans for the establishment or expansion of small businesses in the Yukon Territory; and to authorize a special account to be known as the Yukon Territory small business loans account: (a) to which shall be charged all loans and interest payable thereon made under this authority; and, (b) to which shall be credited repayments of principal amounts of loans and interest thereon. The total amount that may be outstanding under this authority at any time not to exceed \$5,000,000 (Net)	5,000,000
		<b>Total Ministry—Budgetary Non-budgetary</b>	32,524,066 59,868,706
14		<b>Industry Department</b>	
	(S)	Canadian Intellectual Property Office Revolving Fund— <i>Appropriation Act No. 3, 1993-94, Vote 2b</i> To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, decrease in authority from \$25,000,000 to \$15,000,000 as per Vote 21b, <i>Appropriation Act No. 4, 1996-97</i>	55,680,341
	L97b	<i>Appropriation Act No. 1, 1970</i> Authority to make advances to regional offices and to employees on posting abroad and to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed \$1,950,000 at any time (Net)	1,950,000

(S)	16	<b>Business Development Bank of Canada</b>		
		(L) <i>Business Development Bank of Canada Act</i> Loans made to the Business Development Bank of Canada from the Consolidated Revenue Fund under authority of section 30. Section 31 limits the aggregate of (a) the direct liabilities of the Corporation, including debt obligations issued by the Corporation; and (b) the contingent liabilities of the Corporation in the form of guarantees given or underwriting agreements entered into by it, shall not, at any time, exceed twelve times the capital of the Corporation (or up to fifteen times with the approval of the Governor in Council) and may never exceed \$3.2 billion (Net)	853,677,000	
(S)	L11c	<b>National Research Council of Canada</b>		
		<i>National Research Council Act</i> , paragraph 5(1)(e) Unspent amount carried forward from previous year as per the <i>National Research Council Act</i>	22,076,251	
		<b>Total Ministry—Budgetary</b>	<b>77,756,592</b>	
		<b>Non-budgetary</b>	<b>855,627,000</b>	
(S)	L15	<b>National Defence</b>		
		<b>Department</b> <i>Appropriation Act No. 1, 1976</i> , established by Vote L20b To authorize, in accordance with terms and conditions approved by the Treasury Board, the operation of a National Defence working capital advance account in the current and subsequent fiscal years for the purpose of financing public funds imprest and public funds advance accounts, standing advances, authorized loans and advances to employees posted abroad, and authorized recoverable advances to establish military messes and canteens; the amount outstanding at any one time as amended by <i>Vote L16c, Appropriation Act No. 4, 1984</i> , and <i>Vote L11c of 1991</i> shall not exceed \$100,000,000 (Net)	86,253,575	
(S)	L17	<i>Special Appropriation Act, 1963</i> Loans to be made in the current and subsequent fiscal years in respect of housing projects, constructed, pursuant to agreements with the Minister of National Defence, for occupancy by members of the Canadian Forces; such loans to be at interest rates and in accordance with such terms and conditions as the Governor in Council prescribes. The total authority is \$37,000,000 (Net)	13,086,217	
		<b>Total Ministry—Budgetary</b>	<b>99,339,792</b>	
		<b>Non-budgetary</b>	<b>..</b>	
(S)	L40a	<b>Natural Resources</b>		
		<b>Department</b> <i>Canada-Nova Scotia Oil and Gas Agreement Act</i> , subsection 237(1) <i>Canada/Nova Scotia Development Fund</i> —Payments in accordance with the Act. Total authority of \$50,000,000 for each of the years 1984-85 to 1987-88 inclusively, less any amount charged to any other appropriation for the purpose of making payments to Her Majesty in right of Nova Scotia pursuant to Part V of the Act. Any unused annual authority is to be expended in future years. The aggregate total for all such payments for the four fiscal years shall not exceed \$200,000,000	3,603,014	
(S)	L40a	<i>Canada-Newfoundland Atlantic Accord Implementation Act</i> , subsection 233(1) <i>Canada/Newfoundland Development Fund</i> —To make payments out of the Consolidated Revenue Fund, the amounts not exceeding, in the aggregate, the sum of \$225,000,000	4,299,281	
		Geomatics Canada Revolving Fund— <i>Appropriation Act No. 3, 1993-94</i> To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$8,000,000 at any time	4,175,761	
(S)	L40a	<b>Cape Breton Development Corporation</b> <i>Appropriation Act No. 4, 1975</i> <i>Cape Breton Development Corporation Act</i> , subsection 19(3) The Minister of Finance may out of the Consolidated Revenue Fund, on the requisition of the Corporation and the Minister, authorize advances, from time to time, to the Corporation, on such terms as may be agreed upon, for working capital for the coal division. The total amount of advances outstanding at any time, shall not exceed \$50,000,000 (Net)	50,000,000	
		<b>Total Ministry—Budgetary</b>	<b>12,078,056</b>	
		<b>Non-budgetary</b>	<b>50,000,000</b>	

## APPENDIX 3

## Authorities Available from Previous Years—Concluded

Section	Vote	Department or agency	Amount
20			\$
		<b>Public Works and Government Services</b>	
		<b>Department</b>	
		<i>Government Services Program</i>	
	(S)	Real Property Services Revolving Fund— <i>Revolving Funds Act</i> , section 5	150,000,000
	(S)	To make payments out of the Consolidated Revenue Fund for working capital, the total of which is not to exceed \$450,000,000 at any time	
	(S)	Real Property Disposition Revolving Fund— <i>Appropriation Act No. 4, 1995-96</i> , Vote 2b	4,861,167
	(S)	To make payments out of the Consolidated Revenue Fund for the disposal of real property, the total of which is not to exceed \$5,000,000 at any time	
	(S)	Optional Services Revolving Fund— <i>Revolving Funds Act</i> , section 8	
	(S)	To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$200,000,000 at any time, as last amended by Vote 21d, <i>Appropriation Act No. 4, 1994-95</i>	31,428,596
	(S)	Government Telecommunications and Informatics Services Revolving Fund— <i>Revolving Funds Act</i> , section 3	
	(S)	To make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, decrease in authority from \$64,000,000 to \$45,000,000 as last amended by Vote 6b, <i>Appropriation Act No. 4, 1999-2000</i>	35,754,664
	(S)	Consulting and Audit Canada Revolving Fund— <i>Revolving Funds Act</i> , section 8	
	(S)	To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, decrease in authority from \$30,000,000 to \$25,100,163 as per <i>Appropriation Act No. 5, 1998-99</i>	20,962,147
	(S)	Translation Bureau Revolving Fund— <i>Appropriation Act No. 4, 1994-95</i>	
	(S)	To make expenditures out of the Consolidated Revenue Fund, for the purpose of providing translation and related services, and the authority for the Minister to spend for the purposes of the Fund any revenues received for those purposes; and the aggregate of expenditures made for the purpose of the Fund shall not at any time exceed by more than \$75,000,000 the revenues received in respect of the purposes of the Fund; to delete an amount of \$13,606,000 representing operating losses incurred during a three year transition period towards self-sufficiency, as last amended by Vote 22b, <i>Appropriation Act No. 4, 1995-96</i>	26,652,166
	(S)	Defence Production Revolving Fund— <i>Defence Production Act</i> , section 15	
	(S)	To make payments out of the Consolidated Revenue Fund for the purpose of financing the stockpiling of defence supplies or strategic materials and permitting initial payments for defence supplies in advance of delivery of goods, the total of which shall not exceed \$100,000,000 less loans and advances of the defence production loan account at any time	100,000,000
	L15b	<i>Appropriation Act No. 3, 1990-91</i>	
	(S)	To extend the purposes of Finance Vote L29g, <i>Appropriation Act No. 2, 1967</i> : (a) to replace the words "standing travel advances, advances for petty cash expenditures and imprest bank accounts, and such other accountable advances", immediately following "departments and agencies" with the following words: "imprest funds, accountable advances and recoverable advances", and, (b) to increase from \$17,000,000 to \$22,000,000 the amount that may be outstanding at any one time for the purposes of this Vote (Net)	1,396,533
	(S)	(L) <i>Seized Property Management Act</i> , 1993, section 12, subsections 1, 2, 3 and 4. Limit \$50,000,000 (Net)	44,534,498
	(S)	<b>Canada Post Corporation</b> <sup>(1)</sup>	
	(S)	(L) <i>Canada Post Corporation Act</i> , sections 28, 29 and 30	
	(S)	The Minister of Finance, on the application of the Corporation approved by the Minister, may, with the approval of the Governor in Council, lend money to the Corporation from the Consolidated Revenue Fund on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal of loans made to the Corporation shall not exceed \$500,000,000 (Net)	500,000,000



# Royal Canadian Mint<sup>(1)</sup>

(L) *Royal Canadian Mint Act*, subsection 20(1)

The Mint may, for the attainment of its objects, borrow money from the Consolidated Revenue Fund or any other source, but the aggregate of the amounts loaned to the Mint and outstanding at any time shall not exceed \$75,000,000 or such greater amount as may be specified in an Appropriation Act (Net)

**Total Ministry—Budgetary**  
**Non-budgetary**

75,000,000  
369,658,740  
620,931,031

21

**Solicitor General**

**Correctional Service**

CORCAN Revolving Fund—*Appropriation Act No. 4, 1991-92*, Vote 11c

To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$45,000,000 at any time

15,724,287

L14b *Appropriation Act No. 1, 1969*

To extend the purposes of the Parolees' loan account established by Solicitor General Vote L103b, *Appropriation Act No. 1, 1969*:

(a) to authorize loans to individuals under mandatory supervision; and,

(b) to increase from \$10,000 to \$50,000 the amount that may be outstanding at any time against the said account, as amended by Vote L14b,

*Appropriation Act No. 3, 1982-83* (Net)

37,383

**Total Ministry—Budgetary**  
**Non-budgetary**

15,724,287  
37,383

24

**Veterans Affairs**

**Department**

*Veterans Affairs Program*

(L) *Veterans' Land Act*

There may be advanced out of the Consolidated Revenue Fund such amounts as are required for the purposes of Parts I, II and III, for the Veterans' Land Act Fund. The amount that may be charged at any one time, as last amended by Vote L55, *Appropriation Act No. 3, 1970*, shall not exceed \$605,000,000 (Net)

604,836,973

**Total Ministry—Budgetary**  
**Non-budgetary**

...

**Total Government—Budgetary**  
**Non-budgetary**

1,008,137,257  
40,598,373,744

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).



## APPENDIX 4

## Non-Lapsing Authorities Granted/Repealed in the Current Year

Appendix 4 provides the full wording of most non-lapsing authorities (budgetary and non-budgetary) granted/repealed in the current year, by ministry. The budgetary non-lapsing authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote	Department or agency	Amount <sup>(1)</sup> \$
3		<b>Canada Customs and Revenue Agency</b>	
	1	Operating expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> (Act) and the <i>Employment Insurance Act</i> ; the appropriations for the fiscal year ending March 31, 2003, that may be charged to the following fiscal year ending March 31	134,603,972
	10	Contributions; the appropriations for the fiscal year ending March 31, 2003, that may be charged to the following fiscal year ending March 31	6,461,864
		<b>Total Ministry—Budgetary</b>	<b>141,065,836</b>
		<b>Non-budgetary</b>	<b>...</b>
4		<b>Canadian Heritage</b>	
		<b>National Film Board</b>	
	(S)	National Film Board Revolving Fund Decrease in the net book value of fixed assets	(53,357)
	110	<b>Parks Canada Agency</b> Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions, including expenditures on other than federal property, and payments to provinces and municipalities as contributions towards the cost of undertakings carried out by those bodies; the appropriations for the fiscal year ending March 31, 2003, that may be charged to the following fiscal year	62,055,326
		<b>Total Ministry—Budgetary</b>	<b>62,001,969</b>
		<b>Non-budgetary</b>	<b>...</b>
14		<b>Industry</b>	
		<b>Department</b>	
	(S)	Canadian Intellectual Property Office Revolving Fund Increase in authority as a result of a transfer from Treasury Board Vote 5	165,307
	(S)	<b>National Research Council of Canada</b> Spending of revenues pursuant to the <i>National Research Council Act</i>	77,827,389
		<b>Total Ministry—Budgetary</b>	<b>77,992,696</b>
		<b>Non-budgetary</b>	<b>...</b>

Department		
<i>Government Services Program</i>		
(S)	Consulting and Audit Canada Revolving Fund	
	Increase in authority as a result of a transfer from Treasury Board Vote 5	219,576
(S)	Translation Bureau Revolving Fund	
	Increase in authority as a result of a transfer from Treasury Board Vote 5	622,795
Total Ministry—Budgetary		842,371
Non-budgetary		...
Total Government—Budgetary		281,902,872
Non-budgetary		...

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(i) Does not include most of the exchange valuation adjustments.

## APPENDIX 5

## Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets

Appendix 5 provides details, by ministry, of the source and disposition of authorities related to the spending of proceeds from the disposal of surplus Crown assets. Pursuant to sections 13(2) and 14 of the *Surplus Crown Assets Act*, departments as defined in section 2 of the *Financial Administration Act* (excluding the House of Commons, the Senate, the Library of Parliament and the International Joint Commission) are authorized to establish a spending authority equal to the proceeds received from the disposal of surplus Crown assets. The proceeds received in any fiscal year that have not been spent in that fiscal year are carried forward to the next fiscal year for use in that fiscal year only. The amount carried forward is however subject to a maximum limit.

Section	Department or agency	Source of authorities		Disposition of authorities				Available for use in subsequent year
		Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)		
		\$	\$	\$	\$	\$	\$	\$
2	<b>Agriculture and Agri-Food Department</b>	13,422	3,563,091	3,576,513	3,550,235	...	...	26,278
	Canadian Food Inspection Agency	8,926	403,466	412,392	367,855	...	19,537	25,000
	Canadian Grain Commission	25,000	...	25,000	...	...	25,000	...
	<b>Total Ministry</b>	47,348	3,966,557	4,013,905	3,918,090	44,537	...	51,278
	Canada Customs and Revenue Agency	...	587,716	587,716	...	...	...	...
4	<b>Canadian Heritage Department</b>	2,197	5,364	7,561	4,455	...	...	3,106
	Canadian Radio-television and Telecommunications Commission	...	2,253	2,253	...	...	...	...
	National Archives of Canada	25,000	142,656	167,656	142,859	...	...	24,797
	National Library	5	3,347	3,352	...	...	5	3,347
	Public Service Commission	...	7,105	7,105	7,105	...	...	...
	Status of Women—Office of the Co-ordinator	175	778	953	778	...	...	175
	<b>Total Ministry</b>	27,377	161,503	188,880	157,450	5	...	31,425
5	<b>Citizenship and Immigration Department</b>	28,173	123,163	151,336	19,081	70,255	...	62,000
	<b>Total Ministry</b>	28,173	123,163	151,336	19,081	70,255	...	62,000
6	<b>Environment Department</b>	7,928	280,913	288,841	206,432	...	...	82,409
	Canadian Environmental Assessment Agency	343	...	343	...	...	343	...
	<b>Total Ministry</b>	8,271	280,913	289,184	206,432	343	...	82,409

7	<b>Finance</b>									
	Department	4,051	11,454	15,505	...	4,051	11,454	...	...	...
	Auditor General	9,387	50,990	60,377	35,377	...	...	...	...	...
	Financial Transactions and Reports Analysis Centre of Canada Office of the Superintendent of Financial Institutions	...	12,306	12,306	...	...	12,306	...	9,248	586
<b>Total Ministry</b>		22,686	75,336	98,022	35,377	13,299	49,346	...	...	...
8	<b>Fisheries and Oceans</b>									
		515,375	2,690,306	3,205,681	1,941,994	47,822	1,215,865	...	...	...
9	<b>Foreign Affairs and International Trade</b>									
	Department	795,200	2,504,471	3,299,671	2,504,477	...	795,194	...	...	...
	Canadian International Development Agency	7,161	1,722	8,883	8,883	...	...	...	...	...
	<b>Total Ministry</b>	802,361	2,506,193	3,308,554	2,513,360	...	795,194	...	...	...
10	<b>Governor General</b>									
		309	6,000	6,309	6,000	...	309	...	...	...
11	<b>Health</b>									
	Department	151,000	291,345	442,345	283,116	8,229	151,000	...	...	...
	Canadian Institutes of Health Research	535	...	535	...	...	...	...	...	...
	Patented Medicine Prices Review Board	111	73	184	73	111	...	...	...	...
<b>Total Ministry</b>		151,646	291,418	443,064	283,189	8,875	151,000	...	...	...
12	<b>Human Resources Development</b>									
	Department	188,627	225,733	414,360	262,501	...	151,859	...	...	...
	Canada Industrial Relations Board	209	139	348	...	209	139	...	...	...
	Canadian Centre for Occupational Health and Safety	...	25	25	...	...	25	...	...	...
<b>Total Ministry</b>		188,836	225,897	414,733	262,501	209	152,023	...	...	...
13	<b>Indian Affairs and Northern Development</b>									
	Department	198,400	78,132	276,532	177,871	5,145	93,516	...	...	...
		198,400	78,132	276,532	177,871	5,145	93,516	...	...	...
	<b>Total Ministry</b>	198,400	78,132	276,532	177,871	5,145	93,516	...	...	...
14	<b>Industry</b>									
	Department	241,600	565,234	806,834	663,000	...	143,834	...	...	...
	Atlantic Canada Opportunities Agency	25,000	4,534	29,534	29,498	...	36	...	...	...
	Canadian Space Agency	30	20,507	20,537	4,210	...	16,327	...	...	...
	Economic Development Agency of Canada for the Regions of Quebec	9,869	3,878	13,747	10,996	...	2,751	...	...	...
	National Research Council of Canada	13,816	734,360	748,176	729,782	...	18,394	...	...	...
	Natural Sciences and Engineering Research Council	5,659	431	6,090	5,659	...	431	...	...	...
	Statistics Canada	...	13,224	13,224	13,224	...	...	...	...	...
	Western Economic Diversification	4,846	14,165	19,011	19,011	...	...	...	...	...
	<b>Total Ministry</b>	300,820	1,356,333	1,657,153	1,475,380	...	181,773	...	...	...

## APPENDIX 5

## Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets—Concluded

Section	Department or agency	Source of authorities			Disposition of authorities		
		Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent year
		\$	\$	\$	\$	\$	\$
<b>15</b>	<b>Justice</b>						
	Department	14,430	6,025	20,455	19,053	...	1,402
	Canadian Human Rights Commission	...	8,279	8,279	...	...	8,279
	Canadian Human Rights Tribunal	...	145	145	145	...	...
	Federal Court of Canada	16,883	35,168	52,051	22,699	4,352	25,000
	Offices of the Information and Privacy Commissioners of Canada	541	10,767	11,308	10,783	...	525
	Supreme Court of Canada	762	6,021	6,783	475	287	6,021
	Tax Court of Canada	4,217	68	4,285	4,268	...	17
	<b>Total Ministry</b>	<b>36,833</b>	<b>66,473</b>	<b>103,306</b>	<b>57,423</b>	<b>4,639</b>	<b>41,244</b>
<b>16</b>	<b>National Defence</b>						
	Department	985,607	15,516,291	16,501,898	16,346,030	...	155,868
	<b>Total Ministry</b>	<b>985,607</b>	<b>15,516,291</b>	<b>16,501,898</b>	<b>16,346,030</b>	<b>...</b>	<b>155,868</b>
<b>17</b>	<b>Natural Resources</b>						
	Department	53,171	302,985	356,156	243,717	...	112,439
	Canadian Nuclear Safety Commission	17,379	14,395	31,774	23,808	...	7,966
	National Energy Board	1,831	2,910	4,741	...	1,831	2,910
	<b>Total Ministry</b>	<b>72,381</b>	<b>320,290</b>	<b>392,671</b>	<b>267,525</b>	<b>1,831</b>	<b>123,315</b>
<b>19</b>	<b>Privy Council</b>						
	Department	5,028	6,638	11,666	5,028	...	6,638
	Canadian Centre for Management Development	5,093	100	5,193	...	5,093	100
	Canadian Intergovernmental Conference Secretariat	26	20	46	...	26	20
	Canadian Transportation Accident Investigation and Safety Board	21,804	38,930	60,734	38,940	...	21,794
	Chief Electoral Officer	45	1,680	1,725	1,680	...	...
	Commissioner of Official Languages	4,816	326	5,142	...	4,816	326
	Public Service Staff Relations Board	620	...	620	...	620	...
	Security Intelligence Review Committee	360	116	476	360	...	116
	<b>Total Ministry</b>	<b>37,792</b>	<b>47,810</b>	<b>85,602</b>	<b>46,008</b>	<b>10,600</b>	<b>28,994</b>
<b>20</b>	<b>Public Works and Government Services</b>						
	Department	381,462	218,384	599,846	216,692	164,770	218,384
	Communication Canada	50	1,988	2,038	...	50	1,988
	<b>Total Ministry</b>	<b>381,512</b>	<b>220,372</b>	<b>601,884</b>	<b>216,692</b>	<b>164,820</b>	<b>220,372</b>



Solicitor General

Department	2,563	1,556	4,119	...	2,563	1,556
Canadian Security Intelligence Service	25,000	862,910	887,910	887,315	...	595
Correctional Service	214,079	748,722	962,801	456,738	210,863	295,200
National Parole Board	275	21,558	21,833	6,393	...	15,440
Royal Canadian Mounted Police	1,887,470	7,041,987	8,929,457	6,180,000	...	2,749,457
<b>Total Ministry</b>	<b>2,129,387</b>	<b>8,676,733</b>	<b>10,806,120</b>	<b>7,530,446</b>	<b>213,426</b>	<b>3,062,248</b>
<b>22</b>	<b>Transport</b>					
Department	1,036,331	4,108,045	5,144,376	3,092,450	...	2,051,926
Canadian Transportation Agency	468	...	468	...	468	...
<b>Total Ministry</b>	<b>1,036,799</b>	<b>4,108,045</b>	<b>5,144,844</b>	<b>3,092,450</b>	<b>468</b>	<b>2,051,926</b>
<b>24</b>	<b>Veterans Affairs</b>					
	3,274	75,304	78,578	78,578	...	...
<b>Total Government</b>	<b>6,975,187</b>	<b>41,380,785</b>	<b>48,355,972</b>	<b>39,219,593</b>	<b>586,274</b>	<b>8,550,105</b>



# SECTION 2

2002-2003

*PUBLIC ACCOUNTS OF CANADA*

## Agriculture and Agri-Food

Department

Canadian Dairy Commission

Canadian Food Inspection Agency

Canadian Grain Commission

Farm Credit Canada

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## Department

### Objectives

To provide information, research and technology, and policies and programs to achieve an innovative and competitive agricultural and agri-food sector.

### Business Line Descriptions

#### *Security of the food system*

Agriculture and Agri-Food Canada (AAFC) is working to make Canada the world leader in producing, processing and distributing safe and reliable food to meet the needs and preferences of consumers. The Department is working towards this objective by:

- strengthening the competitiveness of the sector by working with partners to better manage risks through the development and promotion of improved safety nets and other risk management tools;
- enhancing the efficient functioning of the domestic and international marketplace by negotiating fair rules, resolving trade disputes, and eliminating market impediments, and maintaining market opportunities for the Canadian agriculture and agri-food sector; and
- anticipating, understanding, and integrating consumer perceptions and preferences into policies and programs in order to improve consumer confidence.

#### *Health of the environment*

AAFC is working to make Canada the world leader in the use of environmental resources in a manner that ensures their quality and availability for present and future generations. The Department is working towards this objective by:

- providing relevant and accurate environmental information in order to foster open and informed dialogue to help citizens, government, farmers and the agri-food sector make sound decisions for today's and future generations; and
- realizing environmental benefits and reduce environmental risks by leading the development and implementation of economically sustainable best management practices, within a supportive business climate, for adoption by the agri-food industry, the Government, and the general public.

#### *Innovation for growth*

AAFC is working to make Canada the world leader in innovating to develop food and other related agricultural products and services that capture opportunities in diversified domestic and global markets. The Department is working towards this objective by:

- leading the development and adoption of new and non-traditional Canadian products, processes, and practices which increase our competitive edge by providing opportunities for diversification and by investing in an environment that encourages discovery and innovation;
- attracting people and investment by building a dynamic business climate through actively supporting knowledge development, entrepreneurship, and infrastructure to capture opportunities in domestic and global markets; and
- leading the capture of market opportunities for innovative Canadian products and services to create economic growth and promote Canada as a world leader in food safety and quality, and environment.

## Canadian Dairy Commission

### Objectives

To provide efficient producers of milk and cream with the opportunity of obtaining a fair return for their labour and investment and to provide consumers with a continuous and adequate supply of dairy products of high quality.

## Canadian Food Inspection Agency

### Objectives

The objective of the Canadian Food Inspection Agency is to strengthen the food safety system, encourage fair labelling practices, and contribute to the health of animals and the protection of the plant resource base.

### Business Line Descriptions

#### *Food safety*

The Food safety business line regulates food and food products that cross international and interprovincial borders through a range of regulatory tools including establishment registration, establishment and product inspection, product certification, licensing of individual or corporate entities and enforcement activities; enforces legislation related to the safety and nutritional quality of food sold in Canada; conducts food safety investigations, some of which may result in a food recall; carries out food safety projects targeting high-risk products or issues; promotes and facilitates the implementation of internationally recognized food safety systems by federally-registered establishments; promotes consumer awareness and knowledge of food safety issues; and administers and enforces legislation governing fair labelling and deceptive practices related to food.

The Animal health business line carries out programs to protect the health of animals and prevent the transmission of animal diseases to humans through monitoring, testing and quarantine activities; contributes to meeting international and domestic health and safety standards of animals, animal products, embryos, semen and feed; issues export certificates specifying testing, diagnostic, facility and quarantine requirements; inspects and licences veterinary biologics for purity, safety and labelling fraud; regulates the humane transportation of animals; regulates livestock feed for safety and efficacy; and verifies that feed labels meet labelling and composition requirements.

#### *Plant protection*

The Plant protection business line controls the import and domestic movement of regulated plants, plant products including forestry products, fertilizer and seed; contributes to preventing the introduction of regulated pests and diseases into Canada, and controls and/or eradicates those discovered in Canada; contributes to meeting international plant control requirements and certifies plants and plant products for domestic and export trade; conducts insect surveys to enable the Agency to detect new and incipient pest populations and enable a rapid response to prevent the spread of pests; maintains international disease intelligence activities, negotiates import health requirements with exporting countries, and maintains an emergency response capacity; certifies seed and registers field crop varieties; grants plant breeders' rights for varieties of agricultural and horticultural crops; regulates fertilizer and supplements for safety and efficacy; and conducts environmental assessments for the release of products biotechnology including seeds, plants and microbial products.

#### **Objectives**

A grain quality assurance system that enhances grain marketing in the interest of producers.

#### **Business Line Descriptions**

##### *Canadian Grain Commission*

The Canadian Grain Commission (CGC) has one business line and primary objective: a grain quality assurance system that enhances grain marketing in the interest of producers.

The CGC's programs and functions aim to:

- result in shipments of grain that consistently meet contract specifications for quality and quantity, are safe and meet tolerances for toxic contaminants, to enhance grain marketing;
- provide a better understanding of the grain qualities required by end users, and how these qualities can be measured; to adapt to new technologies and changing markets;
- maintain grain quality as it moves through the marketing channels; ensure fair treatment of grain producers; and ensure the integrity of grain transactions; and
- meet the needs of producers and other members of the grain industry in the most efficient and effective manner possible.

#### **Objectives**

Farm Credit Canada's mission is to enhance rural Canada by providing specialized financial services to farming operations—including family farms and small to medium-sized agribusiness—with an emphasis on personalized service.



## Ministry Summary

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments and transfers						\$	\$
\$	\$	\$	\$				\$	\$	\$	\$
...	437,686,000	...	...	1	Operating expenditures					
...	...	55,976,547	...	1a	Transfer of \$2,470,000 from Agriculture and Agri-Food Vote 5					
...	...	6,651,100	...	1b	Operating expenditures					
...	...	2,470,000	...		Transfer from: Vote 5					
...	...	15,000	...		TB Vote 10 <sup>(1)</sup>					
...	...	19,809,000	...		TB Vote 15 <sup>(1)</sup>					
...	437,686,000	62,627,647	22,294,000		Total—Vote 1		508,100,030	14,507,617	...	494,502,374
...	46,841,000	...	...	5	Capital expenditures					
...	...	...	(2,470,000)		Transfer to Vote 1					
...	46,841,000	...	(2,470,000)		Total—Vote 5		44,358,922	12,078	...	53,202,731
...	779,986,000	...	...	10	Grants and contributions					
...	69,955,192	...	...	10a	Contributions					
...	161,288,697	...	...	10b	Grants and contributions					
...	779,986,000	231,243,889	...		Total—Vote 10		903,772,405	107,457,484	...	1,351,467,878
...	1	...	...	15	To guarantee payments of an amount not exceeding, at any one time, in aggregate the sum of \$1,700,000,000 payable in respect of cash advances provided by producer organizations, the Canadian Wheat Board and other lenders under the Spring credit advance program		...	1	...	...
...	...	...	...	20	To guarantee payments of amounts not exceeding, at any time in aggregate, the sum of \$140,000,000 payable in respect of line of credit agreements to be entered into by the Farm Credit Canada for the purpose of the Renewed (2001) national biomass ethanol program		...	...	...	...
...	1	...	...		Grants to agencies established under the <i>Farm Products Agencies Act</i>		...	1	...	...
600,000	200,000	...	(200,000)	(S)	Payments in connection with the <i>Agricultural Marketing Programs Act</i>		17,793,097	...	600,000	...
...	65,500,000	...	(47,706,903)	(S)	Loan guarantees under the <i>Farm Improvement and Marketing Cooperatives Loans Act</i>		...	...	...	20,182,384
...	4,000,000	...	(1,207,664)	(S)	Payments in connection with the <i>Farm Income Protection Act</i> —Crop insurance program		2,792,336	...	...	2,703,871
...	227,300,000	...	27,982,053	(S)	Payments in connection with the <i>Farm Income Protection Act</i> —Net Income Stabilization Account		255,282,053	...	...	231,446,649
...	212,600,000	...	66,104,541	(S)			278,704,541	...	...	249,456,552



## Ministry Summary—Concluded

Available from previous years	Source of authorities				Vote	Refunds of amounts credited to revenues in previous years	Disposition of authorities				
	As shown in						Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use					\$	\$	\$
\$	\$	\$	\$	\$		(S)	\$	\$	\$	\$	\$
...	...	...	6,773	6,773	(S)	Collection agency fees	6,773	...	...	4,679	
...	...	...	11,278	11,278	(S)		11,278	...	...	6,123	
8,926	414,288,000	65,792,700	16,976,835	497,066,461		Total Program—Budgetary	476,160,298	20,881,163	25,000	437,799,144	
						Canadian Grain Commission					
...	22,434,000	...	...	22,434,000	40	Program expenditures					
...	...	8,263,813	...	8,263,813	40b	Program expenditures					
...	...	...	511,514	511,514		Transfer from: TB Vote 5 (1)					
...	...	...	125,000	125,000		TB Vote 10 (1)					
...	...	...	137,000	137,000		TB Vote 15 (1)					
...	22,434,000	8,263,813	773,514	31,471,327		Total—Vote 40	30,046,073	1,425,254	...	22,331,577	
12,904,386	(127,000)	...	127,000	12,904,386	(S)	Canadian Grain Commission Revolving Fund	581,696	...	12,322,690	(3,793,062)	
...	2,846,000	...	...	2,846,000	(S)	Contributions to employee benefit plans	2,846,000	...	...	2,618,000	
25,000	...	...	...	25,000	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	25,000	...	...	
12,929,386	25,153,000	8,263,813	900,514	47,246,713		Total Program—Budgetary	33,473,769	1,450,254	12,322,690	21,156,515	
						Farm Credit Canada					
					(S)	Farm Credit Canada Act					
						(L) Subsection 11(1), payments for capital pursuant to the Farm Credit Canada Act. Limit \$1,175,000,000 (Gross)			6,667,000	...	
6,667,000	...	...	...	6,667,000		(L) Subsection 12(3), loans to the Corporation pursuant to the Farm Credit Canada Act. The aggregate not to exceed 12 times the capital of the Corporation (Net)	...			...	
1,795,829,000	...	...	...	1,795,829,000			...	1,795,829,000		1,829,274,000	
1,802,496,000	...	...	...	1,802,496,000		Total Program—Non-budgetary	...	...	1,802,496,000	1,829,274,000	
						Total Ministry—Budgetary					
16,614,751	2,270,176,220	960,428,049	118,476,574	3,365,695,594		Non-budgetary	3,205,063,126	144,308,719	16,323,749	2,936,271,217	
2,047,055,000	...	...	...	2,047,055,000			(55,441,000)	2,102,496,000		1,843,717,000	

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total			Total			Total			Total			Total			Total		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Health of the food system	178,981,680	175,831,459	964,178	963,921	2,075,907,985	1,968,040,457	24,467,000	24,344,180	24,344,180	...	...	...	2,231,386,843	2,120,491,657	...	...	...	...
Health of the environment	185,373,882	177,372,276	10,901,744	10,898,764	30,219,532	30,031,828	14,367,000	13,649,993	13,649,993	...	...	...	212,128,158	204,652,875	...	...	...	...
Innovation for growth	274,877,576	267,155,898	33,214,475	33,205,634	66,790,368	66,788,116	150,000	...	...	...	...	...	374,732,419	367,149,648	...	...	...	...
Sub-total	639,233,138	620,359,633	45,080,397	45,068,319	2,172,917,885	2,064,860,401	38,984,000	37,994,173	37,994,173	...	...	...	2,818,247,420	2,692,294,180	...	...	...	...
Revenues netted against expenditures	(38,984,000)	(37,994,173)	...	...	...	...	(38,984,000)	(37,994,173)	(37,994,173)	...	...	...	...	...	...	...	...	...
<b>Total Department—Budgetary</b>	<b>600,249,138</b>	<b>582,365,460</b>	<b>45,080,397</b>	<b>45,068,319</b>	<b>2,172,917,885</b>	<b>2,064,860,401</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>2,818,247,420</b>	<b>2,692,294,180</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
<b>Canadian Dairy Commission—</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
<b>Budgetary</b>	<b>3,135,000</b>	<b>3,134,879</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>3,135,000</b>	<b>3,134,879</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
<b>Non-budgetary</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>244,559,000</b>	<b>(55,441,000)</b>	<b>...</b>	<b>244,559,000</b>	<b>(55,441,000)</b>	<b>...</b>
<b>Canadian Food Inspection Agency</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
Food safety	404,297,646	396,345,999	16,845,474	6,253,775	1,908,253	1,908,253	34,890,254	34,890,254	34,890,254	...	...	...	388,161,119	369,617,773	...	...	...	...
Animal health	68,276,420	66,933,550	...	...	4,263,096	4,263,096	7,988,438	7,988,438	7,988,438	...	...	...	64,551,078	63,208,208	...	...	...	...
Plant protection	51,857,826	50,837,879	...	...	390,503	390,503	7,894,065	7,894,065	7,894,065	...	...	...	44,354,264	43,334,317	...	...	...	...
Sub-total	524,431,892	514,117,428	16,845,474	6,253,775	6,361,852	6,361,852	50,772,757	50,772,757	50,772,757	...	...	...	497,066,461	476,160,298	...	...	...	...
Revenues netted against expenditures	(50,772,757)	(50,772,757)	...	...	...	...	(50,772,757)	(50,772,757)	(50,772,757)	...	...	...	...	...	...	...	...	...
<b>Total Program—Budgetary</b>	<b>473,659,135</b>	<b>463,344,671</b>	<b>16,845,474</b>	<b>6,253,775</b>	<b>6,561,852</b>	<b>6,561,852</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>497,066,461</b>	<b>476,160,298</b>	<b>...</b>	<b>497,066,461</b>	<b>476,160,298</b>	<b>...</b>
<b>Canadian Grain Commission</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
Canadian Grain Commission	88,928,713	60,162,015	...	...	...	...	41,682,000	26,688,246	26,688,246	...	...	...	47,246,713	33,473,769	...	...	...	...
Revenues netted against expenditures	(41,682,000)	(26,688,246)	...	...	...	...	(41,682,000)	(26,688,246)	(26,688,246)	...	...	...	...	...	...	...	...	...
<b>Total Program—Budgetary</b>	<b>47,246,713</b>	<b>33,473,769</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>47,246,713</b>	<b>33,473,769</b>	<b>...</b>	<b>47,246,713</b>	<b>33,473,769</b>	<b>...</b>
<b>Farm Credit Canada—</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
<b>Non-budgetary</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>1,802,496,000</b>	<b>...</b>	<b>...</b>	<b>1,802,496,000</b>	<b>...</b>	<b>...</b>
<b>Total Ministry—</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
<b>Budgetary</b>	<b>1,124,289,986</b>	<b>1,082,318,779</b>	<b>61,925,871</b>	<b>51,322,094</b>	<b>2,179,479,737</b>	<b>2,071,422,253</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>3,365,695,594</b>	<b>3,205,063,126</b>
<b>Non-budgetary</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>2,047,055,000</b>	<b>(55,441,000)</b>	<b>...</b>	<b>2,047,055,000</b>	<b>(55,441,000)</b>	<b>...</b>



## Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in			Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years
	\$	\$	\$					
600,000	133,333	...	(133,333)	600,000	Security of the food system (S) Grants to agencies established under the <i>Farm Products Agencies Act</i>	...	...	600,000
...	5,339,400	...	(725,540)	4,613,860	Grants to organizations to facilitate adaptation and rural development within the agriculture and agri-food sector	4,613,860	...	...
...	...	22,240,000	...	22,240,000	Grant to the University of Saskatchewan for the Western College of Veterinary Medicine	22,240,000	...	5,986,208
...	...	37,270,000	...	37,270,000	Grant to the University of Guelph for the Ontario Veterinary College	37,270,000	...	...
...	...	18,030,000	...	18,030,000	Grant to the University of Prince Edward Island for the Atlantic Veterinary College	18,030,000	...	...
...	...	35,460,000	...	35,460,000	Grant to the Faculté de médecine vétérinaire de l'Université de Montréal	35,460,000	...	...
600,000	5,472,733	113,000,000	(858,873)	118,213,860	Health of the environment Grants to organizations to facilitate adaptation and rural development within the agriculture and agri-food sector	117,613,860	...	600,000
...	10,296,700	...	2,024,490	12,321,190	Grants to organizations whose activities support soil and water conservation and development	12,321,190	...	12,789,308
...	38,000	...	...	38,000	Agricultural research in universities and other scientific organizations in Canada	38,000	...	38,000
...	...	...	855,522	855,522		846,932	8,590	...
...	10,334,700	...	2,880,012	13,214,712	Innovation for growth (S) Grants to agencies established under the <i>Farm Products Agencies Act</i>	13,206,122	8,590	12,827,308
...	66,667	...	(66,667)	...	Grants to organizations to facilitate adaptation and rural development within the agriculture and agri-food sector	...	...	...
...	16,763,900	...	(2,038,801)	14,725,099	Agricultural research in universities and other scientific organizations in Canada	14,724,886	213	14,752,034
...	999,000	...	(999,000)	...		...	...	729,447
...	17,829,567	...	(3,104,468)	14,725,099		14,724,886	213	15,481,481
600,000	33,637,000	113,000,000	(1,083,329)	146,153,671	Total—Grants	145,544,868	8,800	34,294,997





[illegible]

Animal health

Contribution to the provinces in accordance with the rabies indemnification regulations of the Governor in Council of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals dying as a result of rabies infection

Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax

(S) Compensation payments in accordance with requirements established by regulations under the *Health of Animals Act* and the *Plant Protection Act*, and authorized pursuant to the *Canadian Food Inspection Agency Act*

Plant protection

(S) Compensation payments in accordance with requirements established by regulations under the *Health of Animals Act* and the *Plant Protection Act*, and authorized pursuant to the *Canadian Food Inspection Agency Act*

...	115,000	...	(110,200)	4,800	...	4,800	...	...	12,473
...	7,000	...	(7,000)	...	...	...	...	...	19,808
...	1,343,000	3,000,000	(84,704)	4,258,296	...	4,258,296	...	...	26,533,496
...	1,465,000	3,000,000	(201,904)	4,263,096	...	4,263,096	...	...	26,565,777
...	157,000	...	233,503	390,503	...	390,503	...	...	558,373
...	1,744,000	3,000,000	1,817,852	6,561,852	...	6,561,852	...	...	28,095,452
600,000	1,291,330,000	826,743,889	60,805,848	2,179,479,737	2,071,422,253	107,457,484	600,000	1,897,006,175	

(S) Statutory transfer payment.

## Details of Spendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
<b>Budgetary (respendable revenues)</b>			
Security of the food system	24,467,000	24,344,180	22,910,347
Health of the environment	14,367,000	13,649,993	13,942,061
Innovation for growth	130,000	...	...
<b>Total Department—Budgetary</b>	<b>38,984,000</b>	<b>37,994,173</b>	<b>36,852,408</b>
<b>Canadian Dairy Commission</b>			
<b>Non-budgetary (respendable receipts)</b>			
Canadian Dairy Commission	244,559,000	154,903,000	189,185,000
Loan repayments			
<b>Total Program—Non-budgetary</b>	<b>244,559,000</b>	<b>154,903,000</b>	<b>189,185,000</b>
<b>Canadian Food Inspection Agency</b>			
<b>Budgetary (respendable revenues)</b>			
Food safety	34,890,254	34,890,254	36,470,351
Animal health	7,988,438	7,988,438	8,034,236
Plant protection	7,894,065	7,894,065	8,356,040
<b>Total Program—Budgetary</b>	<b>50,772,757</b>	<b>50,772,757</b>	<b>52,860,627</b>
<b>Canadian Grain Commission</b>			
<b>Budgetary (respendable revenues)</b>			
Canadian Grain Commission	41,682,000	26,688,246	43,583,590
Canadian Grain Commission Revolving Fund			
<b>Total Program—Budgetary</b>	<b>41,682,000</b>	<b>26,688,246</b>	<b>43,583,590</b>

  

<b>Farm Credit Canada</b>			
<b>Non-budgetary (respendable receipts)</b>			
Farm Credit Canada	...	...	578,490,795
Loan repayments—Section 12	...	...	...
<b>Total Program—Non-budgetary</b>	<b>...</b>	<b>...</b>	<b>578,490,795</b>
<b>Total Ministry—</b>			
<b>Budgetary</b>	<b>131,438,757</b>	<b>115,455,176</b>	<b>133,296,625</b>
<b>Non-budgetary</b>	<b>244,559,000</b>	<b>154,903,000</b>	<b>167,675,795</b>

# Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
<b>Non-tax revenues—</b>				
Return on investments— <sup>(1)</sup>				
Loans, investments and advances—				
Farm Credit Canada	754,000	61,654,956		
Canadian Dairy Commission	1,215,912	2,080,178		
Agricultural service centres	10,563	11,479		
Construction of multi-purpose exhibition buildings	9,131	86,393		
	1,989,606	63,833,006		
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	117,428,207	116,317,981		
Adjustments to prior year's payables	13,426,035	4,805,047		
	130,854,242	121,123,028		
Sales of goods and services—				
Rights and privileges	4,579,120	4,854,951		
Lease and use of public property	4,267,466	3,470,490		
Services of a regulatory nature	25,958,882	26,342,921		
Services of a non-regulatory nature	785,715	450,238		
Sales of goods and information products	254,487	317,299		
Other fees and charges	11,107,394	10,566,505		
	46,953,064	46,002,404		
Proceeds from the disposal of surplus Crown assets	3,563,091	3,857,786		
Miscellaneous non-tax revenues	7,510,756	3,346,751		
<b>Total Department</b>	<b>190,870,759</b>	<b>238,162,975<sup>(2)</sup></b>		
<b>Canadian Dairy Commission</b>				
Non-tax revenues—				
Refunds of previous years' expenditures	12,372	...		
<b>Total Program</b>	<b>12,372</b>	<b>...</b>		
<b>Canadian Food Inspection Agency</b>				
Non-tax revenues—				
Sales of goods and services—				
Lease and use of public property	15,609	...		
Services of a regulatory nature	56,579,287	910,456		
Other fees and charges	83,270	1,400		
Proceeds from the disposal of surplus Crown assets	56,678,166	911,856		
<b>Total Program</b>	<b>57,705,526</b>	<b>2,043,413<sup>(2)</sup></b>		
<b>Canadian Grain Commission</b>				
Non-tax revenues—				
Sales of goods and services—				
Services of a regulatory nature	20,260,442	30,996,481		
Services of a non-regulatory nature	3,678,856	8,083,260		
Sales of goods and information products	31,631	43,072		
Other fees and charges—	1,932	979		
Gain on exchange valuation	(5,958)	(11,387)		
Deferred revenues	(110,000)	...		
Bad debts	(114,026)	(10,408)		
Proceeds from the disposal of surplus Crown assets	25,856,903	39,112,405		
<b>Total Program</b>	<b>25,856,903</b>	<b>39,273,369<sup>(2)</sup></b>		
<b>Ministry Summary</b>				
Non-tax revenues—				
Return on investments	1,989,606	63,833,006		
Refunds of previous years' expenditures	130,866,614	121,123,028		
Sales of goods and services	129,488,133	86,026,665		
Proceeds from the disposal of surplus Crown assets	3,966,557	4,376,381		
Miscellaneous non-tax revenues	8,134,650	4,120,677		
<b>Total Ministry</b>	<b>274,445,560</b>	<b>279,479,757<sup>(2)</sup></b>		

(1) Interest unless otherwise indicated.

(2) Amends reporting in previous year's Public Accounts.





# SECTION 3

2002-2003

*PUBLIC ACCOUNTS OF CANADA*

## Canada Customs and Revenue Agency

### CONTENTS

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Revenues . . . . .	3.6

## Objectives

To collect revenues and administer tax laws for the federal government and for certain provinces and territories; to provide border services and administer legislation governing international trade and travel; and to deliver certain social and economic benefits programs to Canadians, through the tax system.

## Business Line Descriptions

### *Tax services*

Activities that inform clients of their rights and entitlements, and assist them in meeting their obligations; registration, processing and assessment of client returns; research in support of tax services including: policy development, risk assessment, legislative change, the application of technology and new business opportunities; maintains an effective debt management service, which includes accounts receivable and source deductions; activities that identify and determine underlying causes of non-compliance and the undertaking of corrective actions; and investigates, and as appropriate, prosecutes suspected cases of fraudulent non-compliance.

### *Benefit programs and other services*

Administers and delivers federal income-based support programs to individuals; administers and delivers provincial income-based support programs to individuals; and provides tax and/or customs related services for other levels of government and/or public sector organizations.

### *Appeals*

Provides clients with a fair and impartial review of their disagreements with Agency decisions involving tax, customs, employment insurance, Canada Pension and trade administration issues; manages (in cooperation

with Justice Canada) the handling of cases when clients appeal any of the Branch's decisions to court; manages the program which enables clients to voluntarily correct any deficiencies in reporting to the Agency on their tax, duty and tariff obligations; and coordinates initiatives which support and strengthen the fairness of Agency programs.

### *Customs services*

Facilitating the movement of goods and travellers while protecting Canadian business and society through immigration control, and contraband and other examinations which are based on targeting and risk assessment; on-site compliance audits and other reviews which occur after the goods have entered the country, including exporter origin audits; client communication, outreach and promotional services, including detaching and implementing service standards; protecting Canadian industries from unfair trade practices and injury caused by the dumping or subsidizing of goods imported into Canada; administering and influencing the development of Canadian laws that govern international trade and travel; administering and contributing to the design of international trade agreements; sharing best practices; and harmonizing processes with other countries' customs administrations.

### *Corporate management and direction*

Provides strong leadership through the establishment and maintenance of a modern, progressive human resources regime, including the use of leading edge technologies, an integrated business planning and competency-based approach, a new approach to dispute resolution and tailor-made classification standard; provides strong leadership regarding new finance and administration responsibilities associated with the creation of the Agency while providing direction in the provision of existing financial and resource management services, resource utilization, office systems, se-

curity and laboratory services; manages and promotes a cohesive approach to information technology to achieve improved client service and accessibility while contributing to reduced costs by integrating current and new efforts across business lines; supports and strengthens relationships with provinces, territories, other government departments and international agencies while pursuing opportunities to establish new partnerships and alliances; and maintains and strengthens our management framework including modern controllership, planning, decision-making, review and accountability practices. Leads and directs efforts to enhance the effectiveness of our management systems and processes and the quality of corporate information, all of which support transparent management for results.

# Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	\$	\$	\$				
172,702,454	2,635,462,000	...	...	1			\$
491,039	...	103,243,182	...	1a			
...	...	6,538,968	...	1b			
...	...	44,483,132	...				
...	...	1,199,853	...				
...	...	181,249,000	...				
172,702,454	2,635,462,000	109,782,150	226,931,985		3,010,274,617	...	134,603,972
491,039	23,349,000	...	...	5	23,840,039	...	...
4,902,678	110,326,000	540,110	...	10			26,744,764
...	...	...	...	10a			
4,902,678	110,326,000	540,110	...		109,306,924	...	6,461,864
...	65,218	...	1,728	(S)	66,946	...	...
...	24,888,000	11,919,838	558,252	(S)	37,366,090	...	...
...	431,668,000	...	70,107,153	(S)	501,775,153	...	30,955,607
...	138,000,000	...	(3,502,414)	(S)	134,497,586	...	125,025,617
...	...	...	587,716	(S)	587,716	...	479,575
...	...	...	5,913,717	(S)	5,913,717	...	3,425
...	...	...	1,274,941	(S)	1,274,941	...	714,345
178,096,171	3,363,758,218	122,242,098	301,873,078		3,824,903,729	...	141,065,836
							3,441,494,088

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.  
 Treasury Board Vote 5—Government contingencies.  
 Treasury Board Vote 10—Government-wide initiatives.  
 Treasury Board Vote 15—Compensation adjustments.

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tax services	2,110,649,326	2,065,932,285	...	...	115,768,788	109,306,924	100,664,000	100,664,000	100,664,000	...	...	2,125,754,114	2,074,575,209	...	...	...
Benefit programs and other services	91,453,885	83,089,134	...	...	...	...	...	...	...	...	...	...	225,571,471	217,206,720	...	...
Appeals	102,818,990	99,882,874	...	...	...	134,497,586	380,000	380,000	380,000	...	...	...	96,466,990	93,530,874	...	...
Customs services	692,769,126	636,839,646	23,840,039	23,840,039	...	...	6,352,000	6,352,000	6,352,000	...	...	...	716,609,165	660,679,685	...	...
Corporate management and direction	837,033,825	814,377,241	...	...	...	...	35,466,000	35,466,000	35,466,000	...	...	...	801,567,825	778,911,241	...	...
Sub-total	3,834,725,152	3,700,121,180	23,840,039	23,840,039	250,266,374	243,804,510	142,862,000	142,862,000	142,862,000	...	...	3,965,969,565	3,824,903,729	...	...	...
Revenues netted against expenditures	(142,862,000)	(142,862,000)	...	...	...	...	(142,862,000)	(142,862,000)	(142,862,000)	...	...	...	...	...	...	...
<b>Total Ministry—Budgetary</b>	<b>3,691,863,152</b>	<b>3,557,259,180</b>	<b>23,840,039</b>	<b>23,840,039</b>	<b>250,266,374</b>	<b>243,804,510</b>	...	...	...	...	...	...	<b>3,965,969,565</b>	<b>3,824,903,729</b>	...	...



## Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities				
	As shown in			Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$	\$						

### Details of Respendable Amounts

	Authorities available for use in the current year		Authorities used in the previous year	
	\$	\$	\$	\$
<b>Budgetary (responsible revenues)</b>				
Canada Pension Plan	64,929,000	64,929,000	62,680,000	
Employment insurance	77,933,000	77,933,000	78,243,530	
<b>Total Ministry—Budgetary</b>		<b>142,862,000</b>	<b>142,862,000</b>	<b>140,923,530</b>



# Revenues—Concluded

	Current year	Previous year
	\$	\$
Miscellaneous non-tax revenues—		
Interest and penalties—		
Personal income tax	1,594,805,979	1,673,863,610
Corporations income tax	734,632,129	866,617,743
Goods and services tax (GST)/Harmonized sales tax (HST), customs import duties, excise tax and, air travellers security charge	415,811,422	411,759,633
	2,745,249,530	2,952,240,986
Interest paid on refunds—		
Personal income tax	(111,651,630)	(108,023,039)
Corporations income tax	(846,019,364)	(710,983,896)
Goods and services tax (GST)/Harmonized sales tax (HST), customs import duties and, excise tax	(28,178,835)	(51,346,286)
	(985,849,829)	(870,353,221)
Sundries—		
Court fines	9,340,334	10,860,018
Customs seizures	(684,244)	41,324
Investigations seizures	6,221,880	23,169,436
Port seizures	9,151,639	10,850,885
Administration charge dishonoured payment instruments	2,721,159	3,176,997
Interest on non-tax revenues—Other	11,325	11,299
Miscellaneous	(191,682)	148,194
Donations to the Crown	2,811	...
Other	40,729	3,028,160
	26,613,951	51,286,313
	1,786,013,652	2,133,174,078
<b>Total non-tax revenues</b>	<b>1,998,316,527</b>	<b>2,198,255,297</b>
<b>Total Ministry</b>	<b>150,560,977,284</b>	<b>147,238,986,052<sup>(1)</sup></b>

(1) Amends reporting in previous year's Public Accounts.



# SECTION 4

2002-2003

*PUBLIC ACCOUNTS OF CANADA*

## Canadian Heritage

### Department

Canada Council for the Arts

Canadian Broadcasting Corporation

Telefilm Canada

Canadian Museum of Civilization

Canadian Museum of Nature

Canadian Radio-television and  
Telecommunications Commission

National Archives of Canada

National Arts Centre Corporation

National Battlefields Commission

National Capital Commission

National Film Board

National Gallery of Canada

National Library

National Museum of Science and Technology

Parks Canada Agency

Public Service Commission

Status of Women—Office of the Co-ordinator

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Revenues . . . . .	4.25



## Department

### Objectives

To build a strong society in which Canadians participate, celebrate and give expression to their values and heritage.

### Business Line Descriptions

#### *Cultural development and heritage*

Cultural development and heritage helps create an environment in which Canada's heritage is preserved and made accessible, artistic expression can flourish, cultural markets develop thereby ensuring the availability of, and access to, Canadian arts, heritage, broadcasting products and services. This is achieved through a broad mix of activities and programs, instruments and institutions, including international agreements, cultural agencies, special operating agencies, legislation and regulations.

#### *Canadian identity*

Canadians share an identity based on common values and characteristics. Drawing strength from their diversity of languages, cultural heritage, ethnic origins and regional ties, their vision of Canada is one where everyone contributes to build a proud cohesive society.

Canadian identity fosters knowledge and appreciation of Canadian institutions and achievements. Canadian symbols and the values they represent, the linguistic duality, the multicultural character and the contribution of Aboriginal peoples. It promotes civic participation and voluntarism, social justice, mutual understanding, human rights, the learning of both official languages, excellence in sport and recognition for Canadian athletes, and the commemoration of national events as means of taking part in strengthening and celebrating Canada.

## *Corporate management*

Corporate management provides strategic advice, services and products associated with: strategic planning and policy coordination; financial management; human resources management; information management; communications and public affairs; corporate reviews; administrative support; and regional program delivery support. In addition, it promotes Canadian Heritage activities through coordination with portfolio agencies, active exchanges with central agencies, other government departments, the provinces, territories and the international community. It also coordinates Canada's participation in international expositions.

## **Canada Council for the Arts**

### Objectives

To foster and promote the study and enjoyment of, and the production of works in, the arts and to coordinate UNESCO activities in Canada and Canadian participation in UNESCO activities abroad.

## **Canadian Broadcasting Corporation**

### Objectives

To develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and be primarily Canadian in content and character.

## **Telefilm Canada**

### Objectives

To foster and promote the development of feature film and television industries in Canada.

## **Canadian Museum of Civilization**

### Objectives

To increase, throughout Canada and internationally, interest in, knowledge and critical understanding of and appreciation and respect for human cultural achievements and human behaviour by establishing, maintaining and developing for research and posterity a collection of objects of historical or cultural interest, with special but not exclusive reference to Canada, and by demonstrating those achievements and behaviour, the knowledge derived from them and the understanding they represent.

## **Canadian Museum of Nature**

### Objectives

To increase, throughout Canada and internationally, interest in, knowledge of and appreciation and respect for the natural world by establishing, maintaining and developing for research and posterity a collection of natural history objects, with special but not exclusive reference to Canada, and by demonstrating the natural world, the knowledge derived from it and the understanding it represents.

## **Canadian Radio-television and Telecommunications Commission**

### Objectives

To ensure that Canadians have access to integrated communications services and, to the resulting economic, social and cultural benefits, through balanced regulation, monitoring and dialogue with the public, in accordance with the *Broadcasting Act*, the *Telecommunications Act* and related legislation.

## Business Line Descriptions

### *Regulation of communications in the public interest*

The Canadian Radio-television and Telecommunications Commission (CRTC) regulates broadcasting undertakings and telecommunications service providers and common carriers, to handle matters subject to the *Broadcasting Act*, the *Telecommunications Act* and related legislation in the communications sectors under federal jurisdiction.

Among other things, the CRTC:

- develops strategies to ensure the presence of Canadian content as well as access to a broad selection of analog and digital communications services;
- ensures that Canadians have access to a variety of high-quality communications services, at reasonable prices;
- facilitates the transition to fair, sustainable competition in the communications sector; and
- regulates when the public interests is not being served in a competitive environment.

To accomplish this, the CRTC:

- evaluates, analyses and processes applications from broadcasting undertakings and telecommunications carriers;
- promotes the participation of the Canadian public in its decision-making process, by holding public proceedings;
- hears complaints from consumers, and conducts investigations;
- uses dispute resolution to settle issues involving a communications company and other parties;
- supervises the Canadian broadcasting and telecommunications systems;

- ensures compliance with the statutes, regulations and conditions of licence;
- examines transfers of ownership and control of undertakings;
- develops regulations, and makes decisions on any matter concerning applications from undertakings and regulatory frameworks; and
- identifies important issues affecting the regulation of broadcasting and telecommunications.

## National Archives of Canada

### Objectives

To preserve the collective memory of the nation and of the Government of Canada, and to contribute to the protection of rights and the enhancement of a sense of national identity:

- by acquiring, conserving and providing access to private and public records of national significance, and serving as the permanent repository of records of federal government institutions and of ministerial records;
- by facilitating the management of records of federal government institutions and of ministerial records; and
- by exercising shared leadership in supporting and developing the Canadian and international archival community.

### Business Line Descriptions

#### *Acquisition and holdings management*

Acquire, control and preserve federal government records of long-term historical value and records from the private sector which document the development of Canada and are of enduring value.

## Management of government information

Review, assess, monitor and process records retention and disposal authorities for federal institutions; assist them in managing their information; and secure, retrieve and dispose of records that remain under the control of government institutions.

### *Services, awareness and assistance*

Facilitate access to the holdings of the National Archives, provide Canadians with information about the National Archives, its holdings and services and encourage and assist archives, archival activities and the Canadian archival community.

### *Corporate services*

Provide strategic planning, policy coordination and review services to the National Archives; provide human, financial, security, materiel and accommodation services to the National Archives and the National Library of Canada, including the delivery of new accommodation for the National Archives; and provide information management and technology services to the National Archives.

## National Arts Centre Corporation

### Objectives

To promote the development of the performing arts and operate and maintain the Centre.

## National Battlefields Commission

### Objectives

Conserve and develop the historic and urban parks that make up the national battlefields in the city of Quebec and its surrounding area.

### Business Line Descriptions

#### *Conservation and development*

The actions of the Commission are grouped in only one business line designated "Conservation and development" which is subdivided into three service lines:

- conservation, comprising the following units:
  - maintenance, which sees to maintenance of the site, its furnishings, buildings, and infrastructure; provides for a safe and stable environment; minimizes wear and tear and deterioration; and slows down or prevents damage;
  - landscaping, which is responsible for landscaping, horticultural and arboricultural activities;
  - surveillance and security, which sees to it that regulations regarding peace and public order are respected; enforces traffic and parking regulations; ensures the safety of site users; and provides for surveillance of the Commission's premises and properties;
- development, comprising the following units:
  - visitor reception and information, which is responsible for reception of visitors, park users, and organizations that hold activities on the site, and also handles information to the public and reservations;
  - educational interpretation, which is responsible for educational interpretative activities for the school and playground clientele and the public at large;
  - communications, which is responsible for promoting activities and services and ensuring the visibility of the Commission and the federal government;
  - administration, which includes management, and administrative and financial services.

### National Capital Commission

#### Objectives

To promote Canadian pride and unity through our National Capital. This is achieved by using the Capital to communicate Canada to Canadians; making the Capital a meeting place; and safeguarding and preserving the Capital for future generations.

### National Film Board

#### Objectives

To produce audiovisual works that reflect Canadian realities and perspectives while innovating in various aspects of filmmaking, and to distribute and provide access to these audiovisual works.

### Business Line Descriptions

#### *National Film Board operations*

The National Film Board (NFB) is a cultural agency reporting to the Minister of Canadian Heritage. It is administered by a Board of Trustees appointed by the Governor General in Council and chaired by the Government Film Commissioner.

The NFB is an integrated producer-distributor which develops, writes, shoots, finishes, promotes, markets, sells and distributes film and multimedia products. Its main production and distribution centre is located in Montreal but it also has offices in Halifax, Moncton, Toronto, Winnipeg, Edmonton and Vancouver and maintains offices in Paris, London and New York for the international marketing of its products. To deliver its program, it uses in-house staff and freelancers and also works with public- and private-sector production and distribution partners when necessary.

Although it is autonomous and traditionally has an arm's length relationship with the Government, this public film institution contributes in various ways to Canadian cultural policy objectives by producing socially and culturally relevant films, providing Canadian audiovisual materials for the educational sector, directly supporting various Canadian government initiatives at home and abroad, conserving and promoting access to Canada's rich audiovisual heritage, supporting new filmmaking talent, promoting the development of regional and diversity cinema, forging strategic alliances with the private and public sectors, promoting Canadian culture abroad and encouraging research and experimentation in communication technologies.

### National Gallery of Canada

#### Objectives

To develop, maintain and make known throughout Canada and internationally, a collection of works of art, both historic and contemporary, with special but not exclusive reference to Canada; and to further knowledge, understanding and enjoyment of art in general among all Canadians.

### National Library

#### Objectives

To enable Canadians to know their country and themselves through their published heritage and to provide an effective gateway to national and international sources of information.



## Business Line Descriptions

### *Canadiana collections and Access services*

Build and preserve a comprehensive collection of published Canadiana to serve as an information and cultural resource for Canadians both now and in the future; build a bibliographic database to serve as a comprehensive record of Canadian publishing output, to facilitate access to the collection, and to assist libraries, the book trade and other information providers in identifying, acquiring and making available Canadiana materials; provide reference, research and referral services to Canadians and to Canadian libraries based on the Library's Canadiana collection, several collections of wider scope supporting Canadian studies and staff expertise – all of which ensure a wide range of client services that are integral to the Library's support of the study of Canada; sponsor exhibitions, readings, lectures, concerts and other events in order to provide Canadians with opportunities to explore, understand and appreciate their cultural heritage.

### *Library networking*

Facilitate public access to information on National Library's holdings as well as the holdings of other libraries in Canada; work with libraries throughout Canada to develop and implement appropriate policies, procedures, standards, products and systems to support resource sharing among libraries; coordinate cooperative library services among the departments and agencies of the federal government and provide strategic policy and professional support for library development and coordination in Canada and at the international level.

### *Corporate and branch administration*

Provide support for the Office of the National Librarian, corporate policy and strategic planning, internal audit, program evaluation, information resource man-

agement, office systems, corporate communications and branch administration. Administrative services, accommodation services, personnel and financial services operate as a common service for both the National Library and the National Archives of Canada.

## National Museum of Science and Technology

### Objectives

To foster the scientific and technological literacy of Canadians through the preservation and promotion of Canada's scientific and technological heritage.

### Parks Canada Agency

### Objectives

To protect and present nationally significant examples of Canada's natural and cultural heritage, and foster public understanding, appreciation and enjoyment in ways that ensure their ecological and commemorative integrity for present and future generations.

### Business Line Descriptions

#### *Stewardship of national heritage places*

- Identifying and establishing national heritage places.
- Managing and protecting the natural and cultural resources in Canada's heritage places, while respecting the obligations in aboriginal treaties and new park agreements.
- Collaborating with national and international stakeholders in fostering and advocating heritage protection and presentation.

- Communicating the key messages of national significance by providing educational opportunities.

#### *Use and enjoyment by Canadians*

- Providing appropriate quality recreation opportunities, products and services.
- Practising appropriate marketing and building mutually beneficial relations with key client groups.
- Developing close cooperative relations with clients and stakeholders.
- Engaging Canadians to participate and be involved as volunteers and active supporters.
- Creating opportunities for shared stewardship of national heritage places.
- Raising awareness of ecological and commemorative benefits and values.

#### *Corporate services*

- Developing and implementing procedures, systems, tools and innovative management practices in financial and people management to allow for effective and efficient management of the Parks Canada Agency.
- Preparing analysis and reports to support decision making.
- Preparing documentation and submissions for central agencies and Parliament.

## Public Service Commission

### Objectives

The corporate level strategic objectives of the Public Service Commission (PSC) are within its legislative mandate to assist in providing Canadians with:

- a highly competent, non-partisan, professional Public Service appointed on the basis of merit;
- a representative Public Service workforce;
- a Public Service which understands and is able to apply democratic, ethical, and professional values;
- a Public Service which builds on its competencies through development and continuous learning;
- the recognition and sustaining of a non-partisan Public Service as a cornerstone of the governance system; and
- a PSC which is an independent champion and steward of the principles of a professional Public Service, in the public interest.

### Business Line Descriptions

#### Resourcing

The Resourcing business line encompasses activities in support of delegated and non-delegated staffing. These activities are program development, administration of staffing delegation, establishment of tests and standards for selection, administration of staffing priorities, recruitment and promotion, and diversity and employment equity initiatives. The business line also includes resourcing, exchanges and development programs for the Executive Group.

In addition, the business line is responsible for the delivery of the employment equity initiatives and corporate development programs on behalf of Treasury Board.

#### Learning

The Learning business line is composed of two main service lines: language training and professional development for non-executives.

Language training assesses the potential for success of employees who are eligible for language training. It provides mandatory and discretionary language training in both official languages and related orientation and language training services. It provides for the development and design of second-language courses and tools to meet the job-related linguistic requirements of departments and a range of advisory, informational and coordinating services related to language training.

The PSC provides a range of learning products and services to key communities such as policy analysts, supervisors, human resources specialists, controlship, communications analysts and others. The emphasis is on corporate learning messages (such as the machinery of government and values and ethics) and on products unique to government learning, not on work specific training which is the responsibility of departments. The PSC provides training services in both official languages to federal public servants across Canada in response to Treasury Board policies and departmental demands.

As the PSC repositions, its focus on learning will shift to a more strategic use of resources, concentrating on the design and development of new learning products and services, that respond to the strategic directions of the Treasury Board Secretariat Advisory Committee (TBSAC).

#### Recourse

The Recourse business line hears appeals by public servants against alleged breaches of the *Public Service Employment Act* and Regulations on matters such as appointment and promotion. Recourse is also responsible for the investigation of complaints and irregularities in the resourcing process that are not subject to appeal, for the investigation of complaints of harassment in the workplace and for conciliating settlements where complaints are upheld. Training, advice and

assistance are also provided to departments, unions, other organizations, and individuals.

#### Policy, research and outreach

This business line provides the capacity to measure, report, provide advice, and deliver policy in areas within the PSC's mandate.

This business line supports the medium and long-term positioning of the PSC through strategic analysis and research, environmental scanning, and liaison with stakeholders, especially on issues related to the PSC's role as independent champion and steward of a professional, non-partisan, and representative public service, and of key public administration values.

In support of this role, the business line also enhances and coordinates the knowledge base of the PSC. The business line supplies strategic information to the Commission and ultimately to Parliament (via the PSC's annual report) through the monitoring, assessment and review of PSC programs and policies and through the monitoring of the health of the Public Service in the areas related to the PSC's mandate.

Functions related to outreach, such as reporting to Parliament, the Government and its central agency advisors on PSC matters at a strategic level, liaison and information sharing between provincial, federal, and international policy actors in areas related to the mandate and delegated responsibilities of the Public Service Commission, are carried out through the Policy, research and outreach business line.

#### Corporate services

The Corporate services business line includes the activities of the President and Commissioners; corporate business planning; management systems and policies; finance, human resources management, informatics, internal audit and other administrative and support services.



## Objectives

To promote equality of women in all spheres of Canadian life.

## Business Line Descriptions

### *Promoting gender equality*

To promote gender equality and the full participation of women in the economic, social, cultural and political life of the country; the promotion of the advancement of women in collaboration with federal government departments and agencies, local, provincial, and territorial governments, non-governmental organizations, industry and educational and health authorities; the provision of grants to support initiatives of women's and other voluntary organizations working toward the equality of women, the provision of technical information and support to the public, client groups and organizations to increase awareness of and facilitate action at local, regional and national levels to advance women's equality; and the funding of independent research on public policies that affect women and their advancement toward equality, and collaboration with other countries and multinational organizations to advance public policy on gender equality.

## Ministry Summary

[illegible]



## Ministry Summary—Continued

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	...	...	106,701	106,701	Transfer from: TB Vote 5 <sup>(1)</sup> TB Vote 15 <sup>(1)</sup>	28,388,701	...	...	26,234,586
...	...	...	1,423,000	1,423,000	Total—Vote 45	28,388,701	...	...	26,234,586
...	25,359,000	1,500,000	1,529,701	28,388,701	Total Program—Budgetary	28,388,701	...	...	26,234,586
...	25,359,000	1,500,000	1,529,701	28,388,701	Canadian Radio-television and Telecommunications Commission				
...	2,498,000	...	...	2,498,000	Program expenditures	50			
...	...	928,827	...	928,827	Program expenditures	50b			
...	...	...	700,630	700,630	Transfer from: TB Vote 5 <sup>(1)</sup> TB Vote 15 <sup>(1)</sup>				
...	...	...	161,000	161,000					
...	2,498,000	928,827	861,630	4,288,457	Total—Vote 50	3,653,346	635,111	...	5,464,394
...	5,169,000	...	515,628	5,684,628	Contributions to employee benefit plans	5,684,628	...	...	5,115,000
...	...	...	2,253	2,253	Spending of proceeds from the disposal of surplus Crown assets	2,253	...	...	...
...	7,667,000	928,827	1,379,511	9,975,338	Total Program—Budgetary	9,340,227	635,111	...	10,579,394
...	46,819,000	...	...	46,819,000	National Archives of Canada				
...	...	3,952,069	...	3,952,069	Program expenditures	55			
...	...	571,000	...	571,000	Program expenditures	55a			
...	...	...	200,000	200,000	Program expenditures	55b			
...	...	...	1,965,000	1,965,000	Transfer from: TB Vote 10 <sup>(1)</sup> TB Vote 15 <sup>(1)</sup>				
...	46,819,000	4,523,069	2,165,000	53,507,069	Total—Vote 55	53,154,730	352,339	...	58,373,973
...	5,946,000	...	676,279	6,622,279	Contributions to employee benefit plans	6,622,279	...	...	5,953,000
25,000	...	...	142,656	167,656	Spending of proceeds from the disposal of surplus Crown assets	142,859	...	24,797	223,134
25,000	52,765,000	4,523,069	2,983,935	60,297,004	Total Program—Budgetary	59,919,868	352,339	24,797	64,550,107
...	24,828,000	...	...	24,828,000	National Arts Centre Corporation				
...	...	580,000	...	580,000	Payments to the National Arts Centre Corporation	60			
...	...	...	1,241,000	1,241,000	Payments to the National Arts Centre Corporation	60a			
...	24,828,000	580,000	1,241,000	26,649,000	Transfer from TB Vote 15 <sup>(1)</sup>				
...	...	...	...	...	Total—Vote 60	26,649,000	...	...	30,994,000
...	24,828,000	580,000	1,241,000	26,649,000	Total Program—Budgetary	26,649,000	...	...	30,994,000

National Battlegrounds Commission									
65	6,140,000	...	...	...	6,140,000	...	...	...	...
65a	...	...	984,900	...	984,900	...	...	...	...
	...	...	...	64,925	64,925	...	...	...	...
	...	...	...	96,000	96,000	...	...	...	...
	...	...	984,900	160,925	7,285,825	...	...	...	...
(S)	...	...	...	223,881	1,423,881	...	...	...	...
(S)	...	...	...	79,401	446,401	...	...	...	...
	...	...	984,900	464,207	9,156,107	...	...	...	...
	...	...	984,900	464,207	9,156,107	...	...	...	...
National Capital Commission									
70	48,843,000	...	...	...	48,843,000	...	...	...	...
70a	...	...	951,000	...	951,000	...	...	...	...
70b	...	...	665,000	...	665,000	...	...	...	...
	...	...	...	13,740,000	13,740,000	...	...	...	...
	...	...	...	2,175,000	2,175,000	...	...	...	...
	...	...	1,616,000	15,915,000	66,374,000	...	...	...	...
75	56,376,000	...	...	...	56,376,000	...	...	...	...
75a	...	...	1,919,000	...	1,919,000	...	...	...	...
	...	...	1,919,000	...	58,295,000	...	...	...	...
80	13,740,000	...	...	...	13,740,000	...	...	...	...
	...	...	...	(13,740,000)	(13,740,000)	...	...	...	...
	...	...	...	(13,740,000)	(13,740,000)	...	...	...	...
	...	...	3,535,000	2,175,000	124,669,000	...	...	...	...
	...	...	3,535,000	2,175,000	124,669,000	...	...	...	...
National Film Board									
85	60,783,000	...	...	...	60,783,000	...	...	...	...
85a	...	...	2,336,083	...	2,336,083	...	...	...	...
85b	...	...	1,665,000	...	1,665,000	...	...	...	...
	...	...	...	195,450	195,450	...	...	...	...
	...	...	...	2,116,000	2,116,000	...	...	...	...
	...	...	4,001,083	2,311,450	67,095,533	...	...	...	...
	...	...	4,001,083	2,311,450	67,095,533	...	...	...	...



## Ministry Summary—Continued

Source of authorities					Disposition of authorities					
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates						\$	\$	
1,324,890	375,000	...	(375,000)	1,324,890	(S)					
...	...	...	53,357	53,357						
1,324,890	375,000	...	(321,643)	1,378,247					1,378,247	...
1,324,890	61,158,000	4,001,083	1,989,807	68,473,780		66,262,607	832,926	1,378,247		63,090,622
National Gallery of Canada										
...	35,455,000	...	...	35,455,000	90					
...	...	1,000,000	...	1,000,000	90a					
...	...	...	43,527	43,527						
...	...	...	368,000	368,000						
...	35,455,000	1,000,000	411,527	36,866,527		36,866,527	...	...	...	37,233,688
...	3,000,000	...	...	3,000,000	95					
...	...	3,000,000	...	3,000,000	95a					
...	3,000,000	3,000,000	...	6,000,000		6,000,000	...	...	...	6,000,000
...	38,455,000	4,000,000	411,527	42,866,527		42,866,527	...	...	...	43,233,688
National Library										
...	32,497,000	...	...	32,497,000	100					
...	6,251,336	...	...	6,251,336	100a					
...	...	539,000	...	539,000	100b					
...	...	...	1,337,000	1,337,000						
...	32,497,000	6,790,336	1,337,000	40,624,336		39,943,343	680,993	...	...	39,000,234
...	4,161,000	...	1,180,485	5,341,485	(S)	5,341,485	...	...	...	4,128,000
...	...	...	3,347	3,352	(S)	...	5	3,347	...	32,959
5	36,658,000	6,790,336	2,520,832	45,969,173		45,284,828	680,998	3,347	...	43,161,193

**National Museum of Science and Technology**

105	Payments to the National Museum of Science and Technology for operating and capital expenditures	...	24,833,000	...	...	24,833,000	...	...	27,869,759	...	...	24,649,626
105a	Payments to the National Museum of Science and Technology for operating and capital expenditures	...	...	2,350,000	...	2,350,000	...	...	27,869,759	...	...	24,649,626
	Transfer from: TB Vote 5 <sup>(1)</sup>	...	...	154,759	...	154,759	...	...				
	TB Vote 15 <sup>(1)</sup>	...	...	532,000	...	532,000	...	...				
	Total—Vote 105	...	24,833,000	2,350,000	686,759	27,869,759	...	...	27,869,759	...	...	24,649,626
	<b>Total Program—Budgetary</b>	...	<b>24,833,000</b>	<b>2,350,000</b>	<b>686,759</b>	<b>27,869,759</b>	...	...	<b>27,869,759</b>	...	...	<b>24,649,626</b>
	<b>Parks Canada Agency</b>											
110	Program expenditures	45,661,242	287,649,000	...	...	333,310,242	...	...				
110b	Program expenditures	...	...	31,710,989	...	31,710,989	...	...				
	Transfer from: TB Vote 5 <sup>(1)</sup>	...	...	3,160,929	...	3,160,929	...	...				
	TB Vote 10 <sup>(1)</sup>	...	...	160,000	...	160,000	...	...				
	TB Vote 15 <sup>(1)</sup>	...	...	32,054,000	...	32,054,000	...	...				
	Total—Vote 110	45,661,242	287,649,000	31,710,989	35,374,929	400,396,160	...	...	338,340,834	...	62,055,326	324,255,087
115	Payments to the New Parks and Historic Sites Account	...	3,000,000	...	...	3,000,000	...	...				
115b	Payments to the New Parks and Historic Sites Account	...	...	908,000	...	908,000	...	...				
	Total—Vote 115	...	3,000,000	908,000	...	3,908,000	...	...	3,908,000	...	...	16,500,000
(S)	Expenditures equivalent to revenues resulting from the conduct of operations pursuant to section 20 of the <i>Parks Canada Agency Act</i>	...	72,158,000	...	5,880,396	78,038,396	...	...	78,038,396	...	...	73,896,171
(S)	Contributions to employee benefit plans	...	34,083,000	...	6,400,015	40,483,015	...	...	40,483,015	...	...	33,803,000
(S)	Refunds of amounts credited to revenues in previous years	...	...	...	1,750	1,750	...	...	1,750	...	...	4,619
	Appropriations not required for the current year	...	...	...	...	...	...	...	...	...	...	(41,606)
	<b>Total Program—Budgetary</b>	<b>45,661,242</b>	<b>396,890,000</b>	<b>32,618,989</b>	<b>47,657,090</b>	<b>522,827,321</b>	...	...	<b>460,771,995</b>	...	<b>62,055,326</b>	<b>448,417,271</b>
	<b>Public Service Commission</b>											
120	Program expenditures	...	107,024,000	...	...	107,024,000	...	...				
120a	Program expenditures	...	...	12,919,851	...	12,919,851	...	...				
	Transfer from: TB Vote 10 <sup>(1)</sup>	...	...	3,813,444	...	3,813,444	...	...				
	TB Vote 15 <sup>(1)</sup>	...	...	...	5,370,000	5,370,000	...	...				
	Total—Vote 120	...	107,024,000	12,919,851	9,183,444	129,127,295	...	...	126,965,400	2,161,895	...	121,855,782
(S)	Contributions to employee benefit plans	...	15,597,000	...	3,983,026	19,580,026	...	...	19,580,026	...	...	14,632,000
(S)	Staff Development and Training Revolving Fund	6,925,758	350,000	...	(350,000)	6,925,758	...	...	(809,691)	...	7,735,449	(813,624)
(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	...	7,105	7,105	...	...	7,105	...	...	5,869
	<b>Total Program—Budgetary</b>	<b>6,925,758</b>	<b>122,971,000</b>	<b>12,919,851</b>	<b>12,823,575</b>	<b>155,640,184</b>	...	...	<b>145,742,840</b>	<b>2,161,895</b>	<b>7,735,449</b>	<b>135,680,027</b>

## Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Disposition of authorities			
	Main Estimates	Supplementary Estimates	Adjustments and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
<b>Status of Women—Office of the Co-ordinator</b>									
...	10,947,000	...	...	10,947,000	125				
...	...	423,537	...	423,537	125a				
...	...	...	20,000	20,000					
...	...	...	458,000	458,000					
...	10,947,000	423,537	478,000	11,848,537		11,848,189	348	...	10,595,802
...	10,750,000	...	...	10,750,000	130				
...	...	441,620	...	441,620	130a				
...	10,750,000	441,620	...	11,191,620		11,191,620	...	...	10,000,000
...	1,266,000	...	133,619	1,399,619	(S)	1,399,619	...	...	1,189,000
175	...	...	778	953	(S)	778	...	175	...
<b>175</b>	<b>22,963,000</b>	<b>865,157</b>	<b>612,397</b>	<b>24,440,729</b>	<b>Total Program—Budgetary</b>	<b>24,440,206</b>	<b>348</b>	<b>175</b>	<b>21,784,802</b>
<b>53,939,267</b>	<b>3,361,776,998</b>	<b>188,830,535</b>	<b>96,092,562</b>	<b>3,700,639,362</b>	<b>Total Ministry—Budgetary</b>	<b>3,609,542,163</b>	<b>19,896,752</b>	<b>71,200,447</b>	<b>3,409,415,088</b>
...	<b>10,000</b>	...	...	<b>10,000</b>	<b>Non-budgetary</b>	...	<b>10,000</b>	...	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

(2) Treasury Board Vote 10—Government-wide initiatives.

(3) Treasury Board Vote 15—Compensation adjustments.

(4) Formerly Canadian Film Development Corporation.

Department	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cultural development and heritage—												
Budgetary	87,535,357	85,173,943	...	...	389,474,877	388,274,871	4,710,000	3,655,269	...	...	472,300,234	469,793,545
Non-budgetary	...	...	...	...	...	...	10,000	...	...	...	10,000	...
Canadian identity	75,644,019	73,674,487	...	...	479,708,157	472,734,399	...	...	...	...	555,352,176	546,408,886
Corporate management	106,605,320	103,128,046	...	...	...	...	...	...	...	...	106,605,320	103,128,046
Sub-total—												
Budgetary	269,784,696	261,976,476	...	...	869,183,034	861,009,270	4,710,000	3,655,269	...	...	1,134,257,730	1,119,330,477
Non-budgetary	...	...	...	...	...	...	10,000	(3,655,269)	...	...	10,000	...
Revenues netted against expenditures	(4,710,000)	(3,655,269)	...	...	...	...	(4,710,000)	...	...	...	...	...
Total Department—												
Budgetary	265,074,696	258,321,207	...	...	869,183,034	861,009,270	...	...	...	...	1,134,257,730	1,119,330,477
Non-budgetary	...	...	...	...	...	...	10,000	...	...	...	10,000	...
Canada Council for the Arts—												
Budgetary	153,821,250	153,821,250	...	...	...	...	...	...	...	...	153,821,250	153,821,250
Canadian Broadcasting Corporation—												
Budgetary	937,432,000	937,432,000	109,090,000	109,090,000	...	...	...	...	...	...	1,046,522,000	1,046,522,000
Telefilm Canada <sup>(1)</sup> —												
Budgetary	137,501,500	137,501,500	...	...	...	...	...	...	...	...	137,501,500	137,501,500
Canadian Museum of Civilization—												
Budgetary	81,314,259	81,314,259	...	...	...	...	...	...	...	...	81,314,259	81,314,259
Canadian Museum of Nature—												
Budgetary	28,388,701	28,388,701	...	...	...	...	...	...	...	...	28,388,701	28,388,701
Telecommunications Commission												
Regulation of communications in the public interest	42,940,338	42,305,227	...	...	...	...	32,965,000	32,965,000	...	...	9,975,338	9,340,227
Revenues netted against expenditures	(32,965,000)	(32,965,000)	...	...	...	...	(32,965,000)	...	...	...	...	...
Total Program—Budgetary	9,975,338	9,340,227	...	...	...	...	...	...	...	...	9,975,338	9,340,227



## Programs by Business Line—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
<b>National Archives of Canada</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Acquisition and holdings management	18,434,659	18,148,231	...	...	...	...	...	...	...	...	18,434,659	18,148,231
Management of government information	8,441,937	8,196,763	...	...	...	...	...	...	...	...	8,441,937	8,196,763
Services, awareness and assistance	13,722,213	13,783,721	...	...	3,465,000	...	294,000	214,802	...	...	16,893,213	17,033,919
Corporate services	16,527,195	16,540,955	...	...	...	...	...	...	...	...	16,527,195	16,540,955
Sub-total	57,126,004	56,669,670	...	...	3,465,000	3,465,000	294,000	214,802	...	...	60,297,004	59,919,868
Revenues netted against expenditures	(294,000)	(214,802)	...	...	...	...	(294,000)	(214,802)	...	...	...	...
<b>Total Program—Budgetary</b>	<b>56,832,004</b>	<b>56,454,868</b>	...	...	<b>3,465,000</b>	<b>3,465,000</b>	...	...	...	...	<b>60,297,004</b>	<b>59,919,868</b>
<b>National Arts Centre Corporation—Budgetary</b>	<b>26,649,000</b>	<b>26,649,000</b>	...	...	...	...	...	...	...	...	<b>26,649,000</b>	<b>26,649,000</b>
<b>National Battlefields Commission</b>												
Conservation and development	9,051,107	8,742,119	105,000	105,000	...	...	...	...	...	...	9,156,107	8,847,119
<b>Total Program—Budgetary</b>	<b>9,051,107</b>	<b>8,742,119</b>	<b>105,000</b>	<b>105,000</b>	...	...	...	...	...	...	<b>9,156,107</b>	<b>8,847,119</b>
<b>National Capital Commission—Budgetary</b>	<b>66,374,000</b>	<b>66,374,000</b>	<b>58,295,000</b>	<b>58,295,000</b>	...	...	...	...	...	...	<b>124,669,000</b>	<b>124,669,000</b>
<b>National Film Board</b>												
National Film Board operations	77,123,780	73,023,254	...	...	250,000	270,315	8,900,000	7,030,962	...	...	68,473,780	66,262,607
Revenues netted against expenditures	(8,900,000)	(7,030,962)	...	...	...	...	(8,900,000)	(7,030,962)	...	...	...	...
<b>Total Program—Budgetary</b>	<b>68,223,780</b>	<b>65,992,292</b>	...	...	<b>250,000</b>	<b>270,315</b>	...	...	...	...	<b>68,473,780</b>	<b>66,262,607</b>
<b>National Gallery of Canada—Budgetary</b>	<b>42,866,527</b>	<b>42,866,527</b>	...	...	...	...	...	...	...	...	<b>42,866,527</b>	<b>42,866,527</b>
<b>National Library</b>												
Canadiana collections and Access services	22,724,183	21,659,378	...	...	25,000	20,175	...	...	...	...	22,749,183	21,709,553
Library networking	16,304,048	17,380,152	...	...	11,000	11,000	...	...	...	...	16,315,048	17,391,152
Corporate and branch administration	6,904,942	6,184,123	...	...	...	...	...	...	...	...	6,904,942	6,184,123
<b>Total Program—Budgetary</b>	<b>45,933,173</b>	<b>45,233,653</b>	...	...	<b>36,000</b>	<b>31,175</b>	...	...	...	...	<b>45,969,173</b>	<b>45,284,828</b>



	27,869,759	27,869,759	...	...	...	...	...	...	...	27,869,759	27,869,759
<b>Parks Canada Agency</b>											
Stewardship of national heritage places	220,670,627	204,289,246	3,700,000	3,675,030	2,127,714	2,127,714	...	...	...	226,498,341	210,091,990
Use and enjoyment by Canadians	238,018,287	195,727,254	6,050,000	6,042,515	180,140	180,140	...	...	...	244,248,427	201,949,909
Corporate services	52,048,189	48,697,984	500	248	31,864	31,864	...	...	...	52,080,553	48,730,096
Sub-total	510,737,103	448,714,484	9,750,500	9,717,793	2,339,718	2,339,718	...	...	...	522,827,321	460,771,995
Revenues netted against expenditures	...	...	...	...	...	...	...	...	...	...	...
<b>Total Program—Budgetary</b>	<b>510,737,103</b>	<b>448,714,484</b>	<b>9,750,500</b>	<b>9,717,793</b>	<b>2,339,718</b>	<b>2,339,718</b>	...	...	...	<b>522,827,321</b>	<b>460,771,995</b>
<b>Public Service Commission</b>											
Resourcing	74,780,584	71,616,314	...	...	...	...	...	...	...	74,780,584	71,616,314
Learning	45,017,770	38,577,401	...	...	...	...	12,344,000	13,273,451	...	32,673,770	25,303,950
Recourse	6,627,560	6,678,922	...	...	...	...	...	...	...	6,627,560	6,678,922
Policy, research and outreach	14,689,256	14,606,557	...	...	...	...	...	...	...	14,689,256	14,606,557
Corporate services	26,869,014	27,537,097	...	...	...	...	...	...	...	26,869,014	27,537,097
Sub-total	167,984,184	159,016,291	...	...	...	...	12,344,000	13,273,451	...	155,640,184	145,742,840
Revenues netted against expenditures	(12,344,000)	(13,273,451)	...	...	...	...	(12,344,000)	(13,273,451)	...	...	...
<b>Total Program—Budgetary</b>	<b>155,640,184</b>	<b>145,742,840</b>	...	...	...	...	...	...	...	<b>155,640,184</b>	<b>145,742,840</b>
<b>Status of Women—Office of the Co-ordinator</b>											
Promoting gender equality	13,249,109	13,248,586	...	...	11,191,620	11,191,620	...	...	...	24,440,729	24,440,206
<b>Total Program—Budgetary</b>	<b>13,249,109</b>	<b>13,248,586</b>	...	...	<b>11,191,620</b>	<b>11,191,620</b>	...	...	...	<b>24,440,729</b>	<b>24,440,206</b>
<b>Total Ministry—Budgetary</b>											
<b>Total Ministry—Budgetary</b>	<b>2,636,933,490</b>	<b>2,554,027,272</b>	<b>177,240,500</b>	<b>177,207,793</b>	<b>886,465,372</b>	<b>878,307,098</b>	...	...	...	<b>3,700,639,362</b>	<b>3,609,542,163</b>
<b>Non-Budgetary</b>	...	...	...	...	...	...	...	10,000	...	10,000	...

(1) Formerly Canadian Film Development Corporation.

Available from previous years	Source of authorities						Disposition of authorities			
	As shown in			Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	\$							
\$	\$	\$	\$	\$	\$		\$	\$	\$	\$
...	1,163,680	...	(543,721)	619,959		Cultural development and heritage	619,959	...	...	1,054,525
...	8,400,000	...	(4,464,653)	3,935,347		Grants to non-profit museums, national and international museums associations and heritage institutions for the purpose of enhancing access to Canadian Heritage:				
...	46,400,000	...	...	46,400,000		Grants to institutions and public authorities in Canada in accordance with section 35 of the <i>Cultural Property Export and Import Act</i>				
...	6,716,726	...	(5,036,726)	1,680,000		Grants to museums and other organizations in Canada for their operations, special projects, training, registration, purchase of equipment and construction of facilities	3,935,347	...	...	5,240,012
...	13,203,995	...	(4,924,285)	8,279,710		Grants to eligible Canadian periodical publishers to defray a portion of mailing cost	46,400,000	...	...	44,097,000
...	...	2,500,000	(1,000,000)	1,500,000		Grants to stabilization funds	1,680,000	...	...	3,177,622
...	...	...	(4,924,285)	8,279,710		Grants to arts organizations for endowment purposes	8,279,710	...	...	...
...	75,884,401	2,500,000	(15,969,385)	62,415,016		Grants to the New Media Learning Fund	1,500,000	...	...	1,000,000
...	46,083,842	3,500,000	(40,633,754)	8,950,088		Canadian identity	62,415,016	...	...	54,569,159
...	2,109,880	1,672,400	(1,114,770)	2,667,510		Grants to organizations representing official language minority communities, non-federal public administrations and other organizations for the purpose of furthering the use, acquisition and promotion of the official languages				
...	14,383,224	...	(13,841,083)	542,141		Grants to non-profit organizations, Canadian institutions, individuals, the private and public sectors and other levels of Government for the purpose of furthering participation in Canadian society and <i>Celebrate Canada!</i> activities	5,975,246	2,974,842	...	5,253,960
...	16,000,000	1,350,000	(2,241,486)	15,108,514		Grants to non-profit organizations, universities, institutions and individuals for promoting multiculturalism				
...	21,950	...	6,850	28,800		Grants to the Athlete assistance program	2,667,357	153	...	5,508,245
...	14,383,224	...	(13,841,083)	542,141		Grants to the Lieutenant Governors of the provinces of Canada towards defraying the cost of travel and hospitality incurred in the exercise of their duties in their provincial capital:	542,141	...	...	1,125,354
...	16,000,000	1,350,000	(2,241,486)	15,108,514		Newfoundland and Labrador	15,108,514	...	...	15,117,854
...	21,950	...	6,850	28,800		Prince Edward Island				
...	14,999	...	4,681	19,680		Nova Scotia	28,800	...	...	28,800
...	16,158	...	5,042	21,200			19,680	...	...	19,680
...	...	...	...	...			21,200	...	...	21,200

...	16,158	...	5,042	21,200	New Brunswick	21,200	...	21,200	...
...	21,950	...	6,850	28,800	Quebec	28,800	...	28,800	...
...	21,950	...	6,850	28,800	Ontario	28,800	...	28,800	...
...	19,055	...	5,945	25,000	Manitoba	25,000	...	25,000	...
...	19,055	...	5,945	25,000	Saskatchewan	25,000	...	25,000	...
...	19,055	...	5,945	25,000	Alberta	25,000	...	25,000	...
...	21,950	...	6,850	28,800	British Columbia	28,800	...	28,800	...
...	...	...	...	...	Grants to aboriginal friendship centres, associations specifically representing aboriginal friendship centres, aboriginal associations, aboriginal women's groups, aboriginal community groups, aboriginal communications societies	...	...	...	...
...	5,701,560	...	(5,576,120)	125,440	(S) Payments under the <i>Lieutenant Governors Superannuation Act</i>	125,440	...	180,643	...
...	550,000	...	86,685	636,685	(S) Supplementary retirement benefits—Former Lieutenant Governors	636,685	...	573,492	...
...	182,000	...	(39,492)	142,508	Items not required for the current year	142,508	...	143,119	...
...	...	...	...	...		...	...	20,100,000	...
...	85,202,786	6,522,400	(63,300,020)	28,425,166		25,450,171	2,974,995	48,254,947	...
...	161,087,187	9,022,400	(79,269,405)	90,840,182	<b>Total—Grants</b>	<b>87,865,187</b>	<b>2,974,995</b>	<b>102,824,106</b>	...
<b>Contributions</b>									
<b>Cultural development and heritage</b>									
Contributions to non-profit museums, national and international museums associations and heritage institutions for the purpose of enhancing access to Canadian Heritage:									
...	2,442,350	...	4,608,384	7,050,734	Contributions to Canadian museums to support their public programming activities	7,050,733	1	6,291,504	...
...	314,250	...	245,750	560,000	Contribution to the Canadian Museums Association Contribution under the terms and conditions of the Canada-France Agreement in the areas of museums	560,000	...	314,250	...
...	200,000	...	(200,000)	...	Contributions to non-profit cultural organizations and institutions to enhance cultural infrastructures and support cultural development:	...	...	...	...
...	8,250,000	...	(1,256,283)	6,993,717	Contributions to Canadian non-profit cultural organizations and institutions for arts and technology, management improvement, purchase of communications technological hardware	6,993,717	...	9,910,712	...
...	1,205,000	...	295,000	1,500,000	Contribution to Fathers of Confederation Buildings Trust, Charlottetown, PEI	1,500,000	...	1,500,000	...
...	...	...	...	...	Contributions in support of publishing, sound recording and multimedia organizations to enhance their development and distribution:	...	...	...	...
...	31,643,742	8,000,000	(781,503)	38,862,239	Contributions for the Book publishing industry development program	38,862,238	1	34,372,443	...
...	3,900,000	...	(3,900,000)	...	Contributions for the Sound recording development program	...	...	9,226,018	...
...	45,000,000	(3,364,050)	(9,724,628)	31,911,322	Contributions to the Canadian magazine publishing industry	31,911,322	...	31,854,308	...
...	5,750,000	...	5,250,000	11,000,000	Contributions to the Canada New Media Fund	11,000,000	...	1,841,450	...
...	1,250,000	...	(1,250,000)	...	Contributions for the establishment of loan loss reserve funds in support of cultural industries	...	...	4,500,000	...
...	4,600,000	3,700,000	2,344,114	10,644,114	Contributions in support of broadcasting distribution	10,644,114	...	11,900,000	...

## Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	1,950,000	...	...	1,950,000	...	...	1,950,000
...	2,800,000	...	...	2,800,000	...	...	2,800,000
...	15,520,000	...	...	15,520,000	...	...	15,520,000
...	390,000	...	444,925	834,925	...	...	590,000
...	10,709,000	4,497,200	(1,395,853)	13,810,347	...	...	11,499,875
...	13,400,000	...	(13,400,000)	...	...	...	4,216,773
...	1,000,000	3,570,000	(920,426)	3,649,574	1	...	430,913
...	1,000,000	...	...	1,000,000	...	...	1,000,000
...	2,000,000	...	(30,043)	1,969,957	...	...	132,880
...	17,707,278	...	(3,228,397)	14,478,881	200,001	...	2,012,101
...	28,301,000	...	3,888,580	32,189,580	1,000,000	...	14,458,865
...	7,495,155	...	(4,302,779)	3,192,376	...	...	...
...	3,775,624	...	(3,539,624)	236,000	...	...	...
...	99,550,000	...	(2,450,000)	97,100,000	...	...	99,550,000
...	...	...	189,400	189,400	...	...	...
...	5,144,324	...	5,144,324	5,144,323	1	...	2,282,488
...	...	...	2,746,530	2,746,530	...	...	1,750,722
...	...	...	906,561	906,561	...	...	932,996
...	...	...	1,987,563	1,987,563	...	...	1,374,741
...	...	...	10,446,974	10,446,974	...	...	4,073,640
...	...	...	5,740,000	5,740,000	...	...	...
...	...	...	181,312	181,312	...	...	...
...	...	...	525,000	525,000	...	...	...
...	...	...	260,432	260,432	...	...	444,151
...	...	...	1,677,999	1,677,998	1	...	1,257,753
...	...	...	...	...	...	...	476,343
...	310,153,399	16,403,150	503,312	325,859,855	1,200,006	...	278,464,926



Canadian identity									
...	217,841,716	3,000,000	(9,687,295)	211,154,421	Contributions in respect of programs relating to the use of official languages in areas of provincial and territorial competence; including programs of summer language bursaries and assistance to independent schools and to associations of independent schools				
...	15,637,320	(3,212,027)	40,196,761	52,622,054	Contributions to organizations representing official language minority communities, non-federal public administrations and other organizations for the purpose of furthering the use, acquisition and promotion of the official languages				
...	13,504,212	9,227,600	195,648	22,927,460	Contributions to non-profit organizations, Canadian institutions, individuals, the private and public sectors and other levels of government for the purpose of furthering participation in Canadian society and <i>Celebrate Canada!</i> activities				
...	4,000,000	...	2,030	4,002,030	Contributions in support of the Information and research on Canada program				
...	186,640	365,200	6,107,519	6,659,359	Contributions to non-profit organizations, universities, institutions and individuals for promoting multiculturalism				
...	443,800	4,748,188	755,607	5,947,595	Contributions in support of the Community partnerships program				
...	50,003,386	7,426,192	7,270,894	64,700,472	Contributions to aboriginal associations, aboriginal women's groups, aboriginal community groups, aboriginal communications societies, aboriginal friendship centres and associations specifically representing aboriginal friendship centres				
...	11,712,120	4,175,000	2,663,460	18,550,580	Contributions in support of the Exchanges Canada Initiative				
...	43,650,000	5,400,000	(737,680)	48,312,320	Contributions for the National sport organizations support program				
...	10,965,000	100,000	5,030,666	16,095,666	Contributions for the Games' hosting program				
...	...	...	311,034	311,034	Contributions under special authority				
...	367,944,194	31,230,153	52,108,644	451,282,991					
...	678,097,593	47,633,303	52,611,956	778,342,852	Total—Contributions				
Departmental Summary by Business Line									
...	386,037,800	18,903,150	(15,466,073)	389,474,877	Cultural development and heritage				
...	453,146,980	37,752,553	(11,191,376)	479,708,157	Canadian identity				
...	839,184,780	56,655,703	(26,657,449)	869,183,034	Total Department				
National Archives of Canada									
Grants									
...	600,000	...	...	600,000	Services, awareness and assistance				
...	25,000	...	...	25,000	Canadian Council of Archives				
...	625,000	...	...	625,000	Alliance for Canada's Audio-Visual Heritage				
...	...	...	...	...	Total—Grants				



### Transfer Payments—Concluded

Available from previous years	Source of authorities				Total available for use	Contributions	Disposition of authorities			
	As shown in			Adjustments and transfers			Used in the current year	Variance	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates							\$	\$
\$	\$	\$	\$	\$	\$		\$	\$	\$	\$
...	640,000	1,700,000	...	...	2,340,000	Services, awareness and assistance Canadian archival community in support of archival projects leading to the development of a national network of Canadian archives, holdings, activities and services	2,354,651	(14,651)	...	2,940,000
...	500,000	...	...	...	500,000	Canadian archival community in support of projects relating to the conservation of archival records, conservation research, and conservation training and information	485,349	14,651	...	500,000
...	1,140,000	1,700,000	...	...	2,840,000	Total—Contributions	2,840,000	...	...	3,440,000
...	1,765,000	1,700,000	...	...	3,465,000	Total Program	3,465,000	...	...	4,065,000
National Film Board										
Grants										
National Film Board operations										
...	10,000	...	...	...	10,000	Grants in support of significant film events of national and/or international interest held in Canada, as determined by the Board of Trustees	10,000	...	...	12,500
Contributions										
National Film Board operations										
...	240,000	...	...	...	240,000	To support non-profit organizations engaged in film training programs and to participate in the promotion of Canadian cinematography	260,315	(20,315)	...	309,228
...	250,000	...	...	...	250,000	Total Program	270,315	(20,315)	...	321,728
National Library										
Grants										
...	25,000	...	...	...	25,000	Canadiana collections and Access services International Serials Data System	20,175	4,825	...	19,206
...	11,000	...	...	...	11,000	Library networking International Federation of Library Associations and Institutions	11,000	...	...	11,000
...	36,000	...	...	...	36,000	Total Program	31,175	4,825	...	30,206

**Parks Canada Agency**
**Grants**
**Stewardship of national heritage places**

Grants in support of activities or projects related to national parks, national marine conservation areas, national historic sites and historic canals

...	22,707	...	(7)	22,700	...	22,700	...	22,700
...	...	...	...	...	...	...	...	...

**Use and enjoyment by Canadians**

Items not required for the current year

...	22,707	...	(7)	22,700	...	22,700	...	1,600,000
...	...	...	...	...	...	...	...	1,622,700

**Contributions**
**Stewardship of national heritage places**

Contributions in support of activities or projects related to national parks, national marine conservation areas, national historic sites and historic canals

...	...	...	2,105,014	2,105,014	...	2,105,014	...	953,846
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**Use and enjoyment by Canadians**

Contributions in support of activities or projects related to national parks, national marine conservation areas, national historic sites and historic canals

...	189,226	...	(9,086)	180,140	...	180,140	...	16,300
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**Corporate services**

Contributions in support of activities or projects related to national parks, national marine conservation areas, national historic sites and historic canals

...	...	...	31,864	31,864	...	31,864	...	631,000
...	189,226	...	2,127,792	2,317,018	...	2,317,018	...	1,601,146

**Program Summary by Business Line**

Stewardship of national heritage places

...	22,707	...	2,105,007	2,127,714	...	2,127,714	...	976,546
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Use and enjoyment by Canadians

...	189,226	...	(9,086)	180,140	...	180,140	...	1,616,300
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Corporate services

...	...	...	31,864	31,864	...	31,864	...	631,000
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**Total Program**

...	211,933	...	2,127,785	2,339,718	...	2,339,718	...	3,223,846
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**Status of Women—Office of the Co-ordinator**
**Grants**
**Promoting gender equality**

Women's program—Grants to women's and other voluntary organizations for the purpose of furthering women's participation in Canadian society

...	10,750,000	441,620	...	11,191,620	...	11,191,620	...	10,000,000
...	10,750,000	441,620	...	11,191,620	...	11,191,620	...	10,000,000

**Total Program**

...	852,197,713	58,797,323	(24,529,664)	886,465,372	...	878,307,098	8,158,274	867,364,975
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(S) Statutory transfer payment.

## Details of Respendable Amounts

		Authorities available for use in the current year	Authorities used in the previous year		
		\$	\$		
Department					
<b>Budgetary (respendable revenues)</b>					
Cultural development and heritage		4,710,000	3,655,269	4,008,342	
<b>Total Department—Budgetary</b>		<b>4,710,000</b>	<b>3,655,269</b>	<b>4,008,342</b>	
<b>Canadian Radio-television and Telecommuni- cations Commission</b>					
<b>Budgetary (respendable revenues)</b>					
Regulation of communications in the public interest		32,965,000	32,965,000	30,983,000	
<b>Total Program—Budgetary</b>		<b>32,965,000</b>	<b>32,965,000</b>	<b>30,983,000</b>	
<b>National Archives of Canada</b>					
<b>Budgetary (respendable revenues)</b>					
Services, awareness and assistance		294,000	214,802	...	
Access to and reproductions of archival materials		294,000	214,802	...	
<b>Total Program—Budgetary</b>		<b>294,000</b>	<b>214,802</b>	<b>...</b>	
<b>National Film Board</b>					
<b>Budgetary (respendable revenues)</b>					
National Film Board operations		1,650,000	779,667	853,381	
Film production services		2,500,000	2,214,222	1,951,202	
Print sales		4,750,000	2,037,069	2,398,830	
Rentals, royalties and miscellaneous		...	2,000,004	1,548,655	
Distribution services					
<b>Total Program—Budgetary</b>		<b>8,900,000</b>	<b>7,030,962</b>	<b>6,752,068</b>	

  

		Authorities available for use in the current year	Authorities used in the previous year		
		\$	\$		
<b>Parks Canada Agency</b>					
<b>Budgetary (respendable revenues)</b>					
Use and enjoyment by Canadians			...	...	5,299,109
Parks Canada Enterprise Units Revolving Fund			...	...	11,089,319
Parks Canada Agency Townsites Revolving Fund			...	...	16,388,428
<b>Total Program—Budgetary</b>		<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
<b>Public Service Commission</b>					
<b>Budgetary (respendable revenues)</b>					
Learning		9,546,000	10,546,951	9,614,619	
Staff Development and Training Revolving Fund		2,798,000	2,726,500	2,726,500	
Recoveries and service fees					
Subsidy					
<b>Total Program—Budgetary</b>		<b>12,344,000</b>	<b>13,273,451</b>	<b>12,341,119</b>	
<b>Total Ministry— Budgetary</b>		<b>59,213,000</b>	<b>57,139,484</b>	<b>70,472,957</b>	

Department	Current year		Previous year	
	\$		\$	
<b>Non-tax revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	4,284,467	2,820,295		42,898
Adjustments to prior year's payables	6,071,086	10,976,198		(39,302)
	10,355,553	13,796,493		3,596
<b>Sales of goods and services—</b>				
Lease and use of public property	40,298	...		
Services of a non-regulatory nature	3,157,925	291,895		190,966
Sales of goods and information products	122,519	...		223,134
Other fees and charges	459,882	...		21,566
	3,780,624	291,895		
<b>Proceeds from the disposal of surplus Crown assets</b>				
	5,364	9,706		439,262
<b>Miscellaneous non-tax revenues—</b>				
Other fees and charges	1,692	88,848		
Proceeds from federal-provincial lotteries	57,666,332	56,831,156		1,309,167
Sundries	292,152	8,113		8,490
	57,960,176	56,928,117		
<b>Total Department</b>	<b>72,101,717</b>	<b>71,026,211<sup>(1)</sup></b>		<b>1,317,657</b>
<b>Canadian Radio-television and Telecommunications Commission</b>				
<b>Non-tax revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	31,039	58,208		5,786
Adjustments to prior year's payables	27,250	20,740		(24,262)
	58,289	78,948		
<b>Sales of goods and services—</b>				
Services of a regulatory nature—				
Broadcasting licence fees	115,743,440	110,500,423		
Telecommunications fees	20,667,748	19,061,100		
	136,411,188	129,561,523		
	2,253	...		
<b>Proceeds from the disposal of surplus Crown assets</b>				
	57,924	176,653		22,579
<b>Miscellaneous non-tax revenues</b>				
	55,739	13,420		
<b>Total Program</b>	<b>136,529,654</b>	<b>129,817,124<sup>(1)</sup></b>		<b>74,895</b>
<b>National Archives of Canada</b>				
<b>Non-tax revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	9,548	42,898		
Adjustments to prior year's payables	27,186	(39,302)		
	36,734	3,596		
<b>Sales of goods and services—</b>				
Other fees and charges—				
Receipts from photoduplication services	242,382	190,966		
Proceeds from the disposal of surplus Crown assets	142,656	223,134		
Miscellaneous non-tax revenues	9,943	21,566		
<b>Total Program</b>	<b>431,715</b>	<b>439,262</b>		
<b>National Battlefields Commission</b>				
<b>Non-tax revenues—</b>				
Miscellaneous non-tax revenues—				
Section 29.1 of the <i>Financial Administration Act</i>	1,423,881	1,309,167		
Sundries	...	8,490		
<b>Total Program</b>	<b>1,423,881</b>	<b>1,317,657</b>		
<b>National Library</b>				
<b>Non-tax revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	13,255	5,786		
Adjustments to prior year's payables	8,364	(24,262)		
	21,619	(18,476)		
<b>Sales of goods and services—</b>				
Other fees and charges—				
Computerized library services	...	916		
Duplication services	...	56,456		
	...	57,372		
<b>Proceeds from the disposal of surplus Crown assets</b>				
	3,347	22,579		
<b>Miscellaneous non-tax revenues</b>				
	55,739	13,420		
<b>Total Program</b>	<b>80,705</b>	<b>74,895</b>		

## Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
<b>Parks Canada Agency</b>			<b>Status of Women—Office of the Co-ordinator</b>		
Non-tax revenues—			Non-tax revenues—		
Sales of goods and services—			Refunds of previous years' expenditures—		
Lease and use of public property	15,605,010	1,160,848	Services expenditures	40,352	23,551
Services of a non-regulatory nature	59,155,882	8,049,532	Proceeds from the disposal of surplus Crown assets	778	175
Sales of goods and information products	452,141	...	<b>Total Program</b>	<b>41,130</b>	<b>23,726</b>
Other fees and charges—			<b>Ministry Summary</b>		
Deferred revenues - Jasper Train	851	...	Non-tax revenues—		
Interest on overdue accounts receivable	28,290	...	Refunds of previous years' expenditures	11,039,612	14,118,134
Gain on disposal	365,222	...	Sales of goods and services	218,996,363	147,666,862
Sundries	2,954,773	8,020,252	Proceeds from the disposal of surplus Crown assets	161,503	261,463
	3,349,136	8,020,252	Miscellaneous non-tax revenues	137,876,739	133,540,027
	78,562,169	17,230,632	<b>Total Ministry</b>	<b>368,074,217</b>	<b>295,586,486</b>
Miscellaneous non-tax revenues—			(1) Amends reporting in previous year's Public Accounts.		
Section 20 of the <i>Parks Canada Agency Act</i>	78,038,396	74,974,979			
Sundries	37,146	34,524			
	78,075,542	75,009,503			
<b>Total Program</b>	<b>156,637,711</b>	<b>92,240,135</b>			
<b>Public Service Commission</b>					
Non-tax revenues—					
Refunds of previous years' expenditures—					
Refunds of previous years' expenditures	103,879	74,343			
Adjustments to prior year's payables	423,186	159,679			
	527,065	234,022			
Sales of goods and services—					
Services of a non-regulatory nature	...	7,956			
Other fees and charges	...	326,518			
	...	334,474			
Proceeds from the disposal of surplus Crown assets	7,105	5,869			
Miscellaneous non-tax revenues	293,534	73,111			
<b>Total Program</b>	<b>827,704</b>	<b>647,476</b>			



# SECTION 5

2002-2003

*PUBLIC ACCOUNTS OF CANADA*

## Citizenship and Immigration

Department

Immigration and Refugee Board of  
Canada

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## Department

### Objectives

The objectives of the program are to ensure that the movement of people into Canada and membership in Canadian society contribute to Canada's social and economic interests, while protecting the health and safety of Canadians. Citizenship and Immigration policies and programs are to be managed consistently with Canada's domestic needs and capacities, and international commitments and responsibilities.

### Business Line Descriptions

#### *Maximizing benefits of international migration*

The Maximizing benefits of international migration business line develops policy and programs for the selection of immigrants and assessment of visitors; recommends to the Minister the target number of immigrants to be admitted to Canada on an annual basis; assesses the qualifications of persons seeking to settle permanently in Canada against the applicable criteria for immigrants; assesses potential foreign students and temporary workers against the applicable criteria; and evaluates the risk to the health of Canadians and the sustainability of the Canadian public health system posed by potential immigrants, visitors, temporary workers and foreign students.

#### *Maintaining Canada's humanitarian tradition*

The Maintaining Canada's humanitarian tradition business line provides international leadership in finding durable solutions to refugee situations, including through voluntary repatriation, local integration, resettlement in another country or through regional approaches to responsibility sharing; develops and implements policies and programs in support of Canada's commitments and protection obligations, both domestically and internationally; selects government and privately-sponsored refugees from abroad in accordance

with annual levels tabled in Parliament; provides emergency and essential health care coverage to needy refugee claimants and Convention refugees not eligible for provincial health coverage (Interim federal health program); provides financial assistance to refugees who have been accepted for resettlement through the Immigration loans program and the Resettlement assistance program; and assists the Immigration and Refugee Board (IRB) to arrive at well-informed, timely decisions by providing case-related and country-specific information on refugee situations through the establishment of a memorandum of understanding between the Citizenship and Immigration Canada (CIC) and the IRB.

#### *Promoting the integration of newcomers*

The Promoting the integration of newcomers business line develops policies and programs which promote integration and citizenship; provides basic assistance to newcomers upon arrival in Canada; ensures that the federal government's responsibilities toward the immigrants it accepts for permanent residence are met; educates potential new Canadians about the rights and responsibilities of Canadian citizenship; promotes the value of Canadian citizenship to newcomers; and advises ministers and interprets the *Citizenship Act*.

#### *Managing access to Canada*

The Managing access to Canada business line develops policies and programs to prevent abuse of Canada's citizenship, immigration and refugee programs and to protect the safety of Canadians and the security of Canada; contributes to the management of international migration and travel by combating illegal migration, including trafficking in people, while facilitating the movement of legitimate travellers; admits to Canada persons who comply with the *Immigration Act* and Regulations; denies admission to those who do not comply, including criminals and terrorists; detects abuse of the citizenship, immigration and refugee pro-

grams; manages CIC cases before the IRB, Federal Court and other tribunals; detains persons who pose a serious risk to Canadians or who would not appear for immigration proceedings; and removes persons not legally entitled to remain in Canada.

#### *Providing corporate services*

The Providing corporate services business line coordinates CIC's planning and review processes; manages the spending and use of public funds; develops and oversees cost recovery/revenue generation activities; provides administrative, financial and personnel services to the Department, and functional guidance to service line and program delivery directors general; manages, coordinates and maintains the information technology infrastructure to support decision-making and performance measurement, and to improve service delivery; conducts and disseminates research on citizenship and immigration issues; coordinates the development of citizenship and immigration policy and positions the Department within the government's socio-economic agenda; designs and disseminates information about CIC's goals, policies, programs and activities; influences the operating environment of the program to facilitate its success, including by promoting the contribution of newcomers to Canadian society; responds to case inquiries and requests for information; and coordinates the Department's relations with provincial governments, non-governmental organizations, international organizations, and other government departments and agencies.

## Immigration and Refugee Board of Canada

### Objectives

The Board's objective is to meet Canada's immigration and refugee related obligations as defined in the *Immigration Act* and as a signatory to the 1951 United Nations Convention Relating to the Status of Refugees

and the 1967 Protocol to the Convention. It does this by: determining claims to Convention refugee status made by persons within Canada; hearing appeals from Canadian citizens and permanent residents whose family members have been refused permanent resident status in Canada; hearing appeals of certain persons who have been denied admission to or have been ordered removed from Canada; hearing appeals from the Minister of an adjudicator's decision; conducting inquiries involving persons alleged to be inadmissible to or removable from Canada; and conducting detention reviews for persons detained for immigration reasons.

### **Business Line Descriptions**

#### *Refugee determination*

The Refugee determination business line fulfils Canada's obligations as a signatory to the 1951 United Nations Convention Relating to the Status of Refugees and the 1967 Protocol Relating to the Status of Refugees to protect those with a well-founded fear of persecution in their own country for reasons of race, religion, nationality, membership in a particular social group or political opinion. It does this by hearing and deciding claims for refugee status made within Canada. Refugee determination at the Immigration and Refugee Board (IRB) deals exclusively with claims to refugee status made by persons who have arrived in Canada, and which are referred to the IRB by Citizenship and Immigration Canada (CIC).

#### *Immigration appeals*

The Immigration appeals business line makes available to Canadian citizens and permanent residents whose family members have been refused landing in Canada, as well as to persons who have been denied admission to or ordered deported from Canada, a quasi-judicial tribunal to which they may appeal. This is done by hearing appeals of refusals of sponsored applications for permanent residence, appeals against removal orders issued against permanent residents, persons found to be Convention refugees or by persons in possession of valid visas and appeals of the Minister of an adjudicator's decision to grant admission or not to order removal.

#### *Inquiries and detention reviews*

The Inquiries and detention reviews business line contributes to ensuring the safety of Canadian society by conducting inquiries on persons seeking admission at a Canadian port of entry believed to be inadmissible or persons in Canada believed to be removable; and by conducting detention reviews for persons who have been detained during the examination, inquiry or removal process.

#### *Corporate management and services*

The Corporate management and services business line supports the other three business lines. It provides the IRB with efficient management processes and adminis-

trative services while promoting organizational effectiveness and supporting the organization in adapting to its changing environment. This business line coordinates the IRB's policy and planning processes; provides administrative, financial and personnel services, including recruitment, classification, promotion, training and employee relations; and manages the information technology infrastructure to support decision-making and performance measurement. Also included are services that directly support the day-to-day operations of the three main business lines, including a case management system and translation service. This business line also provides support for government-wide initiatives.

## Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Department	Used in the current year	Lapsed or (over)expended	Available for use in subsequent years
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$			\$	\$	\$
...	549,647,000	...	...	549,647,000	1	Operating expenditures			
...	...	30,683,435	...	30,683,435	1a	Operating expenditures			
...	...	...	259,200	259,200		Transfer from: TB Vote 10 <sup>(1)</sup>			
...	...	...	17,761,000	17,761,000		TB Vote 15 <sup>(1)</sup>			
...	...	...	(16,227,198)	(16,227,198)		Transfer to Vote 5			
...	549,647,000	30,683,435	1,793,002	582,123,437		Total—Vote 1	548,188,679	33,934,758	...
...	...	664,730	...	664,730	2b	To write off from the Accounts of Canada 2,659 debits due to Her Majesty in right of Canada amounting to \$664,730			
...	328,507,744	...	...	328,507,744	5	Grants and contributions	664,273	457	1,757,203
...	...	137,000	...	137,000	5a	Contributions			
...	...	32,005,221	...	32,005,221	5b	Transfer of \$16,227,198 from Citizenship and Immigration Vote 1			
...	...	...	16,227,198	16,227,198		Transfer from Vote 1			
...	328,507,744	32,142,221	16,227,198	376,877,163		Total—Vote 5	374,047,123	2,830,040	...
...	65,218	...	1,728	66,946	(S)	Minister of Citizenship and Immigration—Salary and motor car allowance	66,946	...	...
...	48,867,000	...	8,128,566	56,995,566	(S)	Contributions to employee benefit plans	56,995,566	...	69,314
...	...	...	12,606,119	12,606,119	(S)	Refunds of amounts credited to revenues in previous years	12,606,119	...	42,466,949
...	...	...	...	...	(S)	Payments to private collection agencies pursuant to section 17.1 of the <i>Financial Administration Act</i>	208,893	...	10,474,303
...	...	...	208,893	208,893	(S)	Court awards	208,893	...	133,647
...	...	...	85,888	85,888	(S)	Spending of proceeds from the disposal of surplus Crown assets	85,888	...	177,204
28,173	...	...	123,163	151,336	(S)	Appropriations not required for the current year	19,081	70,255	...
...	...	...	...	...			...	...	62,000
28,173	927,086,962	63,490,386	39,174,557	1,029,780,078		Total budgetary	992,882,568	36,835,510	...
...	...	...	...	...	(S)	(L) Loans pursuant to section 88 of the <i>Immigration and Refugee Protection Act (IRPA)</i> . Limit \$110,000,000 (Net)	(3,692,733)	...	66,474,327
62,781,594	...	...	...	62,781,594					(3,722,083)
28,173	927,086,962	63,490,386	39,174,557	1,029,780,078		Total Department—			
62,781,594	...	...	...	62,781,594		Budgetary	992,882,568	36,835,510	62,000
...	...	...	...	...		Non-budgetary	(3,692,733)	...	943,943,864
...	...	...	...	...					66,474,327
...	...	...	...	...					(3,722,083)







Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Maximizing benefits of international migration	152,060,000	151,630,808	...	...	...	351,360	351,360	...	...	...	...	...	...	...	...	152,411,360	151,982,168	...
Maintaining Canada's humanitarian tradition	65,523,000	64,310,750	...	...	...	43,744,413	42,187,123	...	...	...	...	...	...	...	...	109,267,413	106,497,873	...
Promoting the integration of newcomers—																		
Budgetary	39,598,000	39,129,786	...	...	...	332,781,390	331,508,640	...	...	...	...	...	...	...	...	372,379,390	370,638,426	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	62,781,594	62,781,594	...
Managing access to Canada	257,623,000	227,033,423	...	...	...	...	...	...	...	...	...	...	...	...	...	257,623,000	227,033,423	...
Providing corporate services	138,098,915	136,730,678	...	...	...	...	...	...	...	...	...	...	...	...	...	138,098,915	136,730,678	...
<b>Total Department—</b>	<b>652,902,915</b>	<b>618,835,445</b>	...	...	...	<b>376,877,163</b>	<b>374,047,123</b>	...	...	...	...	...	...	...	...	<b>1,029,780,078</b>	<b>992,882,568</b>	...
<b>Budgetary</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>62,781,594</b>	<b>62,781,594</b>	...
<b>Non-budgetary</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
<b>Immigration and Refugee Board of Canada</b>																		
Refugee determination	65,300,000	63,409,033	...	...	...	...	...	...	...	...	...	...	...	...	...	65,300,000	63,409,033	...
Immigration appeals	6,100,000	6,084,885	...	...	...	...	...	...	...	...	...	...	...	...	...	6,100,000	6,084,885	...
Inquiries and detention reviews	5,300,000	4,681,485	...	...	...	...	...	...	...	...	...	...	...	...	...	5,300,000	4,681,485	...
Corporate management and services	61,219,278	42,648,964	...	...	...	...	...	...	...	...	...	...	...	...	...	61,219,278	42,648,964	...
<b>Total Program—Budgetary</b>	<b>137,919,278</b>	<b>116,824,367</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>137,919,278</b>	<b>116,824,367</b>	...
<b>Total Ministry—</b>																		
<b>Budgetary</b>	<b>790,822,193</b>	<b>735,659,812</b>	...	...	...	<b>376,877,163</b>	<b>374,047,123</b>	...	...	...	...	...	...	...	...	<b>1,167,699,356</b>	<b>1,109,706,935</b>	...
<b>Non-budgetary</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>62,781,594</b>	<b>62,781,594</b>	...

# Transfer Payments

## Source of authorities

Available from previous years	As shown in			Adjustments and transfers	Total available for use	Disposition of authorities			
	Main Estimates	Supplementary Estimates				Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Department Grants</b>									
Promoting the integration of newcomers									
...	106,726,000	34,426,802	16,227,198		157,380,000	157,380,000	...	...	111,723,000
Grant for the Canada-Quebec Accord on Immigration									
<b>Contributions</b>									
Maximizing benefits of international migration									
...	...	...	351,360		351,360	351,360	...	...	...
Migration policy development									
Maintaining Canada's humanitarian tradition									
...	44,990,000	(2,200,000)	(1,045,587)		41,744,413	41,036,273	708,140	...	46,299,317
...	100,368,000	...	...		2,000,000	1,150,850	849,150	...	1,010,142
...	2,800,000	...	(5,969)		2,794,031	2,718,974	75,057	...	2,690,923
...	46,990,000	(2,200,000)	(1,045,587)		43,744,413	42,187,123	1,557,290	...	47,309,459
Promoting the integration of newcomers									
...	26,569,573	(84,581)	7,416,937		33,901,929	33,228,473	673,456	...	35,220,508
...	100,368,000	...	(8,110,194)		92,257,806	91,733,569	524,237	...	90,718,698
...	2,800,000	...	(5,969)		2,794,031	2,718,974	75,057	...	2,690,923
...	45,054,171	...	1,393,453		46,447,624	46,447,624	...	...	49,488,715
...	174,791,744	(84,581)	694,227		175,401,390	174,128,640	1,272,750	...	178,118,844
...	221,781,744	(2,284,581)	...		219,497,163	216,667,123	2,830,040	...	225,428,303
<b>Total—Contributions</b>									
<b>Ministry Summary by Business Line</b>									
...	...	...	351,360		351,360	351,360	...	...	...
...	46,990,000	(2,200,000)	(1,045,587)		43,744,413	42,187,123	1,557,290	...	47,309,459
...	281,517,744	34,342,221	16,921,425		332,781,390	331,508,640	1,272,750	...	289,841,844
...	338,507,744	32,142,221	16,227,198		376,877,163	374,047,123	2,830,040	...	337,151,303
<b>Total Ministry</b>									

## Details of Responsible Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
<b>Non-budgetary (responsible receipts)</b>			
Promoting the integration of newcomers	...	15,218,702	16,958,705
Loan repayments—Section 119			
<b>Total Ministry—Non-budgetary</b>	...	<b>15,218,702</b>	<b>16,958,705</b>

## Revenues

Department	Current year	Previous year
	\$	\$
<b>Non-tax revenues—</b>		
Return on investments—		
Loans, investments and advances—		
Interest on transportation and assistance loans	875,958	949,113
Refunds of previous years' expenditures—		
Recovery of bad debts	293,328	331,765
Recovery—Resettlement program	538,029	562,850
Refunds of previous years' expenditures	1,068,759	1,431,212
Removal and detention costs	684,648	563,182
Adjustments to prior year's payables	10,813,890	1,277,114
	13,398,654	4,166,123
<b>Sales of goods and services—</b>		
Rights and privileges—		
Rights of landing	43,960,875	170,165,659
Rights of permanent residence fee	99,230,664	...
Citizenship rights fees	17,595,981	14,894,634
	160,787,520	185,060,293
<b>Services of a regulatory nature—</b>		
Change of citizenship	20,380,423	17,439,079
Citizenship status document	4,638,841	3,940,319
Permanent resident application fees—		
Permanent residence (pre-IRPA)	45,951,219	152,831,503
Business application (pre-IRPA)	1,573,880	7,270,343
Dependant less than 19 years (pre-IRPA)	2,630,784	11,268,623
Order in council (pre-IRPA)	6,275	27,050
Family business (pre-IRPA)	31,600	266,800
Family class (including sponsorship)	22,935,706	...
Skilled workers	30,406,818	...
Business class	2,749,184	...
Other classes	8,675,940	...
Permit holder class	22,609	...
Permanent resident card	10,574,560	...
Temporary resident visa—		
Single entry and extension of status in Canada	48,962,923	49,314,408
Multiple entry	23,277,772	23,551,953
Maximum per family	2,814,515	3,175,746
Work permits	22,929,000	22,532,330
Work permits—Group of artists	668,526	1,075,965
Study permit	20,058,901	19,776,517
Certification and replacement of immigration document—		
Except PRC	604,412	598,356
Minor violation of <i>Immigration Act</i> (pre-IRPA)	1,146,064	5,111,282
Temporary resident permits	2,248,633	...

	Current year	Previous year
	\$	\$
Restoration of temporary residence status	1,341,505	...
Rehabilitation—Criminality	228,634	...
Rehabilitation—Serious criminality	125,215	228,505
Authorization to return to Canada A52(1)	280,838	350,578
After hours examination	300	806
Alternative means of examination—RABC	372,630	370,793
Immigration statistical data	166,604	641,311
Travel document	165,914	...
Repayment of removals—	42,954	74,737
USA/St Pierre	146,449	193,897
Others destinations	1,942,945	3,572,000
Immigration administration fee—Transportation companies	(1,923,950)	(418,500)
Remission order payments	(44,800)	...
Remission—Family business job offer	(7,805)	...
Remission—Returning resident permits	(80,294)	...
Refund of revenues (previous year)	276,045,724	(352,080)
Refund of revenues (previous year)	...	322,842,321
Sales of goods and information products—	52,833	35,595
Access to information	21,613	57,885
Other fees and charges—	11,442	...
Administrative fees	33,055	57,885
Sundries	436,919,152	507,996,094
Proceeds from the disposal of surplus Crown assets	123,163	71,784
Miscellaneous non-tax revenues—	552	55
Other proceeds from sales	98,470	167,356
Interest on overdue account receivable	107,331	6,704
Gains on foreign currency transactions	8,000	215
Immigration Act—	45,977	104,795
Penalties—Transportation companies	2,587,078	1,928,547
Fines	429,864	...
Forfeitures	5,057	5,793
Miscellaneous IGF	3,282,329	2,213,465
Sundries	454,599,256	515,396,579
Total Department	454,599,256	515,396,579

  

	Current year	Previous year
	\$	\$
Immigration and Refugee Board of Canada		
Non-tax revenues—		
Refunds of previous years' expenditures—	453	...
Refunds of previous years' expenditures	245,537	...
Adjustments to prior year's payables	245,990	...
Miscellaneous non-tax revenues	2,235	470,560
Total Program	248,225	470,560
Ministry Summary		
Non-tax revenues—		
Return on investments	875,958	949,113
Refunds of previous years' expenditures	13,644,644	4,166,123
Sales of goods and services	436,919,152	507,996,094
Proceeds from the disposal of surplus Crown assets	123,163	71,784
Miscellaneous non-tax revenues	3,284,564	2,684,025
Total Ministry	454,847,481	515,867,139





# SECTION 6

2002-2003

*PUBLIC ACCOUNTS OF CANADA*

## Environment

Department

Canadian Environmental Assessment  
Agency

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## Department

### Objectives

The objective of the environment program is to make sustainable development a reality in Canada by helping Canadians live and prosper in an environment that needs to be respected, protected and conserved.

### Business Line Descriptions

#### *Clean environment*

Canadians are affected by pollutants from many sources and in many different forms. The objective of this business line is to protect Canadians from domestic and global sources of pollution. Specifically, Environment Canada, in collaboration with provinces and other partners: identifies threats from pollutants, their sources and means of controlling them through the application of sound science; develops standards, guidelines and codes of practice to ensure adequate levels of protection of environmental quality; identifies and implements appropriate strategies for preventing or reducing pollution; administers and enforces regulations for pollution prevention and control within areas of federal jurisdiction; monitors levels of contaminants in air, water, and soil; represents Canada's interests in the development of international agreements and accords to reduce pollution; and provides advice and tools for preventing pollution and support to the development and deployment of green technologies.

#### *Nature*

Canadians depend on ecosystems for providing many valued resources and services, from producing the oxygen that sustains us to providing recreational enjoyment. The objective of this business line is to conserve

biological diversity in healthy ecosystems. Specifically, Environment Canada, in collaboration with provinces and other partners: develops scientific knowledge and tools needed to understand and respond to the effects of human activities on ecosystems; manages migratory birds and nationally significant migratory bird habitat; develops and implements recovery plans for endangered species; provides leadership on the implementation of the Convention on Biological Diversity; applies an integrated approach to conserving and restoring significant ecosystems, and provides tools to build local capacity to continue this work; represents Canada's interests in international arenas dealing with wildlife, ecosystem health and biodiversity; and provides federal leadership in conserving and protecting Canada's water resources.

#### *Weather and environmental predictions*

Canadians are affected by environmental conditions on many time and space scales: from minutes to centuries and from cities to continents. The objective of this business line is to help Canadians adapt to their environment in ways which safeguard their health and safety, optimize economic activity and enhance environmental quality. Specifically, Environment Canada: monitors the state of the atmosphere (weather, climate, air quality and ultraviolet radiation), hydrosphere (water) and cryosphere (ice and snow); provides information on the past, present and future states of the physical environment; issues warnings of severe weather and environmental hazards; engages in scientific research on the causes of severe weather, the mechanisms which transport chemicals and weather through the atmosphere and around the world, and the impacts of human activity on the atmospheric environment; and provides advice on adaptation to changing weather and climate.

## *Management, administration and policy*

Addressing complex and cross-cutting issues requires that the Department maintain a strong policy capacity and the ability to deliver efficient and innovative services. The objective of this business line is to provide strategic and effective departmental management to achieve environmental results. Specifically, this business line provides: departmental leadership; strategic policy advice; socio-economic analysis; coordination of international activities of the Department; leadership and coordination in fostering partnerships with industry, non-governmental organizations, Aboriginal peoples, provinces and other government departments; communications and public outreach services; support services to decision making, management and accountability, including planning and financial systems and services; information technology, records and information holdings, human resources, security and the management of assets and accommodations and environmental management systems.

## Canadian Environmental Assessment Agency

### Objectives

To provide high quality environmental assessments that contribute to informed decision making in support of sustainable development.

### Business Line Descriptions

#### *Canadian Environmental Assessment Agency*

The Agency is responsible for providing advice and recommendations to decision-makers that reflect public values and the principles of sustainable development. By strengthening partnerships, the Agency also

facilitates environmental assessment approaches that are coordinated across government, and harmonized with other jurisdictions, including aboriginal regimes. The Agency is continuously improving the federal environmental assessment process by enhancing its efficiency, effectiveness, predictability, and consistency, all the while maintaining the highest standards of quality. In addition, the Agency provides education and training to federal departments to improve their understanding of, and compliance with, the *Canadian Environmental Assessment Act* and the Cabinet directive on the assessment of policy and program proposals. Finally, the Agency represents Canada's environmental assessment interests in international forums.

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	545,724,000	...	...	545,724,000	1				
...	...	31,205,158	...	31,205,158	1a				
...	...	...	341,000	341,000					
...	...	...	11,157,000	11,157,000					
...	545,724,000	31,205,158	11,498,000	588,427,158			565,965,960	22,461,198	550,041,272
...	46,971,000	...	...	46,971,000	5				
...	...	4,009,000	...	4,009,000	5a				
...	46,971,000	4,009,000	...	50,980,000					
...	67,003,994	...	...	67,003,994	10				
...	...	10,392,756	...	10,392,756	10a		46,709,317	4,270,683	58,716,469
...	...	...	...	...	10b				
...	67,003,994	10,392,757	...	77,396,751			71,600,117	5,796,634	175,897,875
...	65,218	...	1,728	66,946	(S)	Minister of the Environment—Salary and motor car allowance	66,946	...	67,988
...	62,280,000	...	10,380,189	72,660,189	(S)	Contributions to employee benefit plans	72,660,189	...	56,187,987
...	...	...	133	133	(S)	Collection agency fees	133	...	329
...	...	...	25,375	25,375	(S)	Refunds of amounts credited to revenues in previous years	25,375	...	1,750
7,928	...	...	280,913	288,841	(S)	Spending of proceeds from the disposal of surplus Crown assets	206,432	82,409	436,624
7,928	722,044,212	45,606,915	22,186,338	789,845,393		Total Department—Budgetary	757,234,469	32,528,515	841,350,294
...	10,452,000	...	...	10,452,000	15	Canadian Environmental Assessment Agency			
...	...	2,170,326	...	2,170,326	15a	Program expenditures			
...	...	...	60,000	60,000		Transfer from: TB Vote 10 (1)			
...	...	...	471,000	471,000		TB Vote 15 (1)			
...	10,452,000	2,170,326	531,000	13,153,326	(S)	Total—Vote 15	11,940,314	1,213,012	11,317,807
...	1,224,000	...	204,004	1,428,004		Contributions to employee benefit plans	1,428,004	...	1,247,000

343	11,676,000	2,170,326	735,004	14,581,673	Total Program—Budgetary	13,368,318	1,213,355	...	12,564,807
8,271	733,720,212	47,777,241	22,921,342	804,427,066	Total Ministry—Budgetary	770,602,787	33,741,870	82,409	853,915,101

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.



Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Department</b>												
Clean environment	218,507,976	188,784,192	16,041,000	14,450,274	37,252,783	32,274,756	10,846,000	9,284,271	...	260,955,759	226,224,951	...
Nature	167,196,499	156,525,920	2,609,000	2,022,521	29,356,454	28,572,906	10,151,000	6,567,772	...	189,010,953	180,553,575	...
Weather and environmental predictions	232,597,707	223,501,940	30,745,000	29,307,695	6,454,433	6,454,375	69,344,000	58,697,513	...	200,453,140	200,566,497	...
Management, administration and policy	134,274,460	145,524,817	1,585,000	928,828	4,333,081	4,298,080	767,000	862,279	...	139,425,541	149,889,446	...
Sub-total	752,576,642	714,336,869	50,980,000	46,709,318	77,396,751	71,600,117	91,108,000	75,411,835	...	789,845,393	757,234,469	...
Revenues netted against expenditures	(91,108,000)	(75,411,835)	...	...	...	...	(91,108,000)	(75,411,835)	...	...	...	...
<b>Total Department—Budgetary</b>	<b>661,468,642</b>	<b>638,925,034</b>	<b>50,980,000</b>	<b>46,709,318</b>	<b>77,396,751</b>	<b>71,600,117</b>	...	...	...	<b>789,845,393</b>	<b>757,234,469</b>	...
<b>Canadian Environmental Assessment Agency</b>												
Canadian Environmental Assessment Agency	16,687,673	13,132,597	...	...	1,395,000	587,952	3,501,000	352,231	...	14,581,673	13,368,318	...
Revenues netted against expenditures	(3,501,000)	(352,231)	...	...	...	...	(3,501,000)	(352,231)	...	...	...	...
<b>Total Program—Budgetary</b>	<b>13,186,673</b>	<b>12,780,366</b>	...	...	<b>1,395,000</b>	<b>587,952</b>	...	...	...	<b>14,581,673</b>	<b>13,368,318</b>	...
<b>Total Ministry—Budgetary</b>	<b>674,655,315</b>	<b>651,705,400</b>	<b>50,980,000</b>	<b>46,709,318</b>	<b>78,791,751</b>	<b>72,188,069</b>	...	...	...	<b>804,427,066</b>	<b>770,602,787</b>	...

PUBLIC ACCOUNTS OF CANADA, 2002-2003

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance		Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments transfers	Total available for use			
\$	\$	\$	\$	\$	\$	\$	\$
...	977,000	...	462,364	1,438,540	824	...	1,595,628
...	17,961,994	121,656	(38,955)	18,010,938	33,757	...	17,624,038
...	1,872,000	44,900	736,189	2,653,089	...	...	2,481,447
...	337,300	...	755,757	1,093,057	...	...	586,926
...	2,522,000	...	551,749	3,073,749	2,887	...	3,639,081
...	2,200,000	...	...	2,200,000	1,455,131	...	1,659,357
...	...	...	490,000	490,000	...	...	...
...	...	...	22,500	22,500	...	...	21,834
...	25,870,294	166,556	2,979,604	28,232,906	783,548	...	27,608,311
Weather and environmental predictions							
...	1,388,000	...	755,565	2,143,508	57	...	2,913,750
...	17,000	...	270,000	287,000	...	...	292,000
...	1,693,000	...	79,948	1,772,948	...	...	1,545,239
...	200,000	...	(200,000)	...	...	...	...
...	900,000	...	1,059,480	1,959,479	1	...	399,984
...	...	...	263,390	263,390	...	...	290,000
...	4,198,000	...	2,228,383	6,426,325	58	...	5,440,973
Management, administration and policy							
...	1,075,000	251,300	1,420,053	2,726,002	20,351	...	1,936,163
...	162,000	...	277,900	439,900	...	...	1,135,440
...	50,000	...	31,988	67,338	14,650	...	167,200
...	752,000	...	(204,155)	547,845	...	...	547,845
...	...	...	25,000	25,000	...	...	50,000

...	...	491,995	491,995	...	...	...	...	...	90,152
...	...	...	...	...	...	...	...	...	300,000
...	2,039,000	251,300	2,042,781	4,333,081	...	...	...	...	4,226,800
...	64,961,994	10,392,756	779,463	76,134,213	...	...	...	...	61,889,239
...	...	...	...	...	...	...	...	...	...
...	34,854,700	9,974,900	(7,576,817)	37,252,783	...	...	...	...	138,579,624
...	25,870,294	166,557	3,319,603	29,356,454	...	...	...	...	27,608,311
...	4,240,000	...	2,214,433	6,454,433	...	...	...	...	5,483,140
...	2,039,000	251,300	2,042,781	4,333,081	...	...	...	...	4,226,800
...	67,003,994	10,392,757	...	77,396,751	...	...	...	...	175,897,875
...	...	...	...	...	...	...	...	...	...
...	95,000	...	78,500	173,500	...	...	...	...	173,500
...	300,000	...	38,183	338,183	...	...	...	...	331,997
...	1,000,000	...	(116,683)	883,317	...	...	...	...	...
...	1,395,000	...	...	1,395,000	...	...	...	...	23,477
...	68,398,994	10,392,757	...	78,791,751	...	...	...	...	528,974
...	...	...	...	...	...	...	...	...	176,426,849

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
<b>Budgetary (respendable revenues)</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Clean environment			
Revenues received from other government departments:			
Products			
Publications	9,828	9,828	13,669
Products	5,365	9,400	9,400
Reality	15,289	15,289	12,903
Services			
Research and analysis	6,141,546	5,464,064	5,486,293
Consulting services	42,677	42,677	153,338
Training	1,290	1,290	11,615
Regulatory services	222,405	222,405	210,043
External revenues:			
Products			
Data extracts	869	869	24,536
Publications	43,082	43,082	58,464
Products	43,442	43,442	45,453
Reality	97,698	97,698	96,734
Services			
Research and analysis	2,553,797	1,669,550	1,499,886
Consulting services	116,078	116,078	259,073
Environmental assessment	869	869	...
Training	94,657	94,657	128,639
Regulatory services	1,457,108	1,457,108	1,041,791
	10,846,000	9,284,271	9,051,837
Nature			
Revenues received from other government departments:			
Products			
Data extracts	79,136	79,136	78,520
Publications	15,000	15,000	...
Reality	104,447	104,447	...
Products	199,929	199,929	170,064
Services			
Research and analysis	3,439,270	1,701,947	2,744,342
Consulting services	934,418	934,418	415,150
Training	58,000	58,000	20,340
External revenues:			
Products			
Data extracts	21,487	21,487	3,266
Publications	13,893	22,320	22,320
Products	53,312	53,312	39,676
Reality			
Services			
Research and analysis	4,338,215	2,492,310	2,849,082
Hydrometric	143,358	143,358	131,559
Consulting services	12,752	12,752	35,803
Training	21,580	21,580	7,505
Wildlife studies and surveys	75,255	75,255	123,892
Regulatory services	230,627	230,627	216,005
Sundries	...	...	1,900
	10,151,000	6,567,772	7,282,097
Weather and environmental predictions			
Revenues received from other government departments:			
Products			
Data extracts	930,769	930,769	1,574,027
Publications	7,579	7,579	60,839
Products	15,120,094	15,120,094	14,684,356
Reality	39,780	39,780	30,364
Services			
Research and analysis	2,655,410	2,655,410	2,974,112
Telecommunications	136,499	136,499	55,492
Consulting services	1,407,851	2,699,209	2,590,146
Training	698,827	698,827	575,024
Environmental assessment	889,391	889,391	844,107
Sundries	478,600	478,600	372,100
External revenues:			
Products			
Data extracts	7,261,288	7,261,288	5,242,533
Publications	401,042	401,042	508,688
Products	32,813,223	20,885,378	25,133,283
Sponsorship and advertising	16,087	16,087	24,274
Reality	181,554	181,554	342,690
Services			
Research and analysis	302,029	302,029	527,275
Hydrometric	3,982,793	3,982,793	4,475,010
Telecommunications	1,157,977	1,157,977	1,772,425
Consulting services	475,467	475,467	750,223
Training	190,636	190,636	158,023
Environmental assessment	185,462	185,462	215,914
Sundries	11,642	11,642	7,009
	69,344,000	58,697,513	62,917,914



Management, administration and policy		Authorities		Authorities	
Revenues received from other government departments:		\$		\$	
Products		available for use		used in the	
Really		in the current year		previous year	
Services		\$		\$	
Research and analysis	30,000	30,619	130,391		
Consulting services	...	13,350	12,950		
External revenues:					
Products	...	...	8,200		
Data extracts	...	...	2,604		
Publications	...	4,401	1,840		
Products	...	737,000	42,447		
Really	...	...	963		
Services	...	33,000	45,000		
Research and analysis	...	49,893	10,000		
Telecommunications	...	...	...		
Consulting services	...	767,000	862,279	941,580	
<b>Total Department—Budgetary</b>	<b>91,108,000</b>	<b>75,411,835</b>	<b>80,193,428</b>		
<b>Canadian Environmental Assessment Agency</b>					
Revenues received from other government departments:					
Training, information and publications	30,000	220,546	111,229		
External revenues:					
Training, information and publications	30,000	131,685	86,381		
Environmental assessment services	3,441,000	...	...		
<b>Total Program—Budgetary</b>	<b>3,501,000</b>	<b>352,231</b>	<b>197,610</b>		
<b>Total Ministry—Budgetary</b>	<b>94,609,000</b>	<b>75,764,066</b>	<b>80,391,038</b>		

Department	Current year	Previous year
	\$	\$
<b>Non-tax revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of transfer payments	101,251	72,936
Reimbursement of operating and maintenance expenditures	396,695	835,096
Adjustments to prior year's payables	120,005	769,196
	617,951	1,677,228
<b>Sales of goods and services—</b>		
Lease and use of public property	1,589,573	1,626,162
Services of a regulatory nature—		
Taxidermist and aviculture licences	22,506	23,932
Bird hunting permits	3,014,581	3,300,931
Other miscellaneous fines	1,919,821	1,467,837
	4,956,908	4,792,700
<b>Services of a non-regulatory nature—</b>		
Hydrometric recoveries	205,705	436,529
Other water related recoveries	615,366	1,135,789
Other miscellaneous revenues	26,152,854	30,980,390
	26,973,925	32,552,708
<b>Sales of goods and information products</b>		
Other fees and charges	45,018,125	49,703,173
	2,730,525	2,974,541
	81,269,056	91,649,284
<b>Proceeds from the disposal of surplus Crown assets</b>		
	280,913	366,946
<b>Miscellaneous non-tax revenues</b>		
	843,626	794,142
<b>Total Department</b>	<b>83,011,546</b>	<b>94,487,600<sup>(1)</sup></b>
<b>Canadian Environmental Assessment Agency</b>		
<b>Non-tax revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	10,850	18,478
Adjustments to prior year's payables	11,099	21,810
	21,949	40,288
<b>Sales of goods and services—</b>		
Services of a non-regulatory nature	347,025	200,131
Sales of goods and information products	1,795	2,723
	348,820	202,854

# Revenues—Concluded

	Current year	Previous year
	\$	\$
Proceeds from the disposal of surplus Crown assets	...	343
Miscellaneous non-tax revenues	60	93
<b>Total Program</b>	<b>370,829</b>	<b>243,578 <sup>(1)</sup></b>
<b>Ministry Summary</b>		
Non-tax revenues—		
Refunds of previous years' expenditures	639,900	1,717,516
Sales of goods and services	81,617,876	91,852,138
Proceeds from the disposal of surplus Crown assets	280,913	367,289
Miscellaneous non-tax revenues	843,686	794,235
<b>Total Ministry</b>	<b>83,382,375</b>	<b>94,731,178 <sup>(1)</sup></b>

<sup>(1)</sup> Amends reporting in previous year's Public Accounts.

# SECTION 7

2002-2003

*PUBLIC ACCOUNTS OF CANADA*

## Finance

### Department

#### Auditor General

#### Canada Deposit Insurance Corporation

#### Canadian International Trade Tribunal

#### Financial Consumer Agency of Canada

#### Financial Transactions and Reports

#### Analysis Centre of Canada

#### Office of the Superintendent of Financial Institutions

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## Department

Economic, Social and Financial Policies Program

### Objectives

Appropriate policies and sound advice with respect to economic, social and financial conditions and to the government's agenda; responsible administration of international financial obligations and subscriptions; economical financing of domestic coinage costs; responsible financing of special projects; effective and efficient corporate administration.

### Business Line Descriptions

#### *Policies and advice*

Appropriate policies and sound advice with respect to economic, social and financial conditions and to the government's agenda;

- Economic and fiscal policy: the domestic and international economic and financial outlook, the government's overall fiscal framework, expenditure plan and resource allocation and the government's overall economic policy framework;
- International trade and finance: with specific reference to import tariffs and trade remedies, foreign direct investment and economic cooperation, defence policies and expenditures, international development assistance and international financial relations;
- The development and evaluation of federal taxation policies and legislation with respect to income, sales and excise taxes;
- Financial sector policy: government debt, cash and reserve management, legislation governing federally regulated financial institutions, and financial, investment and borrowing issues relating to Crown corporations, departments and agencies, and government pension plans investment policies;

- Federal-provincial relations and social policy: federal-provincial fiscal and economic relations and Canadian social policies and programs; and

- Economic development and corporate finance: the economic, fiscal and financial implications of the government's micro-economic policies and programs, including loans, investments and guarantees of the Crown; proposals for assistance to major projects or corporate restructuring initiatives advanced by the private sector; and, the management and, as appropriate, the privatization of Crown corporations and other corporate holdings.

#### *International financial organizations*

Responsible administration of international financial obligations and subscriptions.

#### *Domestic coinage*

Payment of the production and distribution costs for domestic circulating coinage.

#### *Corporate administration*

Appropriate departmental management; strategic communications advice; suitable public affairs support; sound legal advice; and effective and efficient financial, human resources, information technology, security and administrative systems and expertise.

#### *Public Debt Program*

### Objectives

The statutory funding of interest and service costs of the public debt and the issuing costs of new borrowings, if required.

### Business Line Descriptions

#### *Interest and other costs*

Manages the government's borrowing program.

## *Canada investment and savings*

As a special operating agency within the Department of Finance, develops and markets retail debt instruments such as Canada Savings Bonds and the Canada Premium Bonds directly to Canadians, through employers and in cooperation with the financial institutions.

Federal-Provincial Transfers Program

### Objectives

Transfer payments pursuant to statutes with respect to Canada health and social transfer, equalization and other transfers, and pursuant to agreements with respect to territorial formula financing.

### Business Line Descriptions

#### *Transfer payments*

- Canada health and social transfer: payments to provinces are made according to legislation, and include both cash and tax transfers;
- Fiscal equalization: payments to provinces are made according to precise formulas embodied in legislation and regulations;
- Territorial formula financing: payments to territorial governments are made according to formulas embodied in federal-territorial agreements;
- Other transfer payments: funds are provided to, or recovered from, provincial governments under various statutory authorities.

### Auditor General

### Objectives

To provide audit and other appropriate information for use by the House of Commons in its scrutiny of



government programs, financial activities and environmental and sustainable development matters.

### Business Line Descriptions

#### *Legislative auditing*

The activities of the Office of the Auditor General consist of the audit of the Accounts of Canada, certain Crown corporations and other entities, and the monitoring of environmental and sustainable development matters to meet legislative reporting requirements, pursuant to the Auditor General Act. The Auditor General provides audit opinions on the Financial Statements of the Government of Canada and on certain Crown corporations and other entities, and brings to the attention of the House of Commons anything that the Auditor General considers to be significant. The commissioner of the environment and sustainable development reports annually, on behalf of the Auditor General and to the attention of the House of Commons, anything considered significant in relation to environmental and other aspects of sustainable development.

### Canada Deposit Insurance Corporation

#### Objectives

To provide, for the benefit of persons having deposits with member institutions, deposit insurance against loss of part or all of such deposits because of the insolvency of the member institution.

### Canadian International Trade Tribunal

#### Objectives

In an economically and legally sound manner, to conduct investigations and inquiries; and to make findings and, as directed, recommendations on matters affecting Canada's commerce and international trade,

and to decide on taxpayers' appeals from customs and excise tax assessments and determinations.

### Business Line Descriptions

#### *Canadian International Trade Tribunal*

The conduct of research and investigation, the receipt of evidence and the holding of public hearings so as to make adjudications, findings, determinations or recommendations in response to:

- inquiries under the *Special Import Measures Act (SIMA)* into whether or not the dumping and/or subsidizing found by the Canada Customs and Revenue Agency causes material injury to a domestic industry;
- investigations under the *Canadian International Trade Tribunal Act (CITT Act)* of complaints, by Canadian producers of goods, of serious injury caused by imports;
- appeals from decisions made by the Minister of National Revenue or the Commissioner of the Canada Customs and Revenue Agency under the *Customs Act*, the *Excise Tax Act* and *SIMA*, including new appeals under the *Customs Act* as a result of the Tribunal's new jurisdiction under the *North American Free Trade Agreement Implementation Act*;

- requests from domestic producers for tariff relief on imported textile inputs for production;
- complaints from potential suppliers concerning any aspect of the procurement process under the North American Free Trade Agreement (NAFTA), the Agreement on Internal Trade (AIT) and the World Trade Organization (WTO) Agreement on Government Procurement;
- references under the *CITT Act* by the Governor in Council on any economic, trade or commercial matters, including injury to Canadian producers of

goods and services, or by the Minister of Finance on any tariff-related matter; and

- issues under other acts of Parliament or related regulations including public interest considerations, reviews and requests for importer rulings under *SIMA*.

### Financial Consumer Agency of Canada

#### Objectives

The Financial Consumer Agency of Canada (FCAC) has five objectives:

- supervise financial institutions to ensure they comply with federal consumer protection measures (known as "consumer provisions" that apply to them;
- promote the adoption by financial institutions of policies and procedures designed to implement the consumer provisions;
- monitor the compliance of financial institutions with voluntary codes of conduct and any other public commitments they have made to protect the interests of consumers;
- promote awareness of the obligations of financial institutions;
- foster an understanding of financial services and issues relating to financial services.

### Business Line Descriptions

#### *Financial Consumer Agency of Canada*

We provide consumer information and oversee financial institutions to ensure that they comply with federal consumer protection measures.



## Financial Transactions and Reports Analysis Centre of Canada

### Objectives

The Financial Transactions and Reports Analysis Centre of Canada was established as an independent agency with a mandate to collect, analyse, assess and disclose information in order to assist in the detection, prevention and deterrence of money laundering. The Centre's mandate includes ensuring compliance with the record keeping and reporting requirements set out in the *Proceeds of Crime (Money Laundering) Act* and Regulations and enhancing awareness and understanding of matters related to money laundering. The Centre's mandate also requires it to ensure that personal information under its control is protected from unauthorized disclosure.

### Business Line Descriptions

#### *Detection and deterrence of laundering of proceeds of crime*

- Establish a state of the art information technology facility to receive and analyse transaction reports;
- After analysis, and where appropriate, disclose designated information to law enforcement agencies to assist in the investigation or prosecution of money laundering offences;
- Communicate with reporting entities about their obligations, and monitor compliance with the Act;
- Develop guidelines to assist reporting entities to identify suspicious transactions;
- Liaise and meet national, foreign and international organisations to exchange information on emerging trends;

- Enter into agreements with institutions and agencies of foreign states that have powers and duties similar to those of the Centre to exchange information that would be relevant to the investigation or prosecution of money laundering offences;
- Plan and implement a communication strategy to enhance awareness and understanding of matters related to money laundering.

## Office of the Superintendent of Financial Institutions

### Objectives

Office of the Superintendent of Financial Institutions (OSFI) is the primary regulator of federal financial institutions and pension plans. Our mission is to safeguard policyholders, depositors and pension plan members from undue loss. We advance and administer a regulatory framework that contributes to public confidence in a competitive financial system. We also provide actuarial services and advice to the Government of Canada. We are committed to providing a professional, high quality and cost-effective service.

### Business Line Descriptions

#### *Supervision of financial institutions and pension plans*

OSFI supervises about 500 financial institutions and 1,100 pension plans. The pension plans are employer-sponsored plans that are subject to provisions of the *Pension Benefits Standards Act, 1985*. In addition, on a cost-recovery basis, OSFI carries out reviews of certain provincially chartered institutions through federal-provincial agreements or as an agent of the Canada Deposit Insurance Corporation.

## Actuarial and other services to the Government of Canada

OSFI prepares actuarial reports pursuant to the *Public Pensions Reporting Act* and the Canada Pension Plan and various other statutory reports on government pension and insurance programs.

### Source of authorities

PUBLIC ACCOUNTS OF CANADA, 2002-2003

## Ministry Summary—Continued

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	\$	\$	\$					
			Adjustments and Supplementary Estimates					
			Main Estimates					
			Total available for use					
165,181,928	1,016,786,218	337,251,150	204,528,782	1,723,748,078	(S)	Refunds of amounts credited to revenues in previous years	636,096	16,765,754
					(S)	Net loss on exchange	204,276,889	...
						Appropriations not required for the current year	...	1,267,889,590
						Total budgetary	1,382,343,890	1,960,311,747
2,000,000	...	...	...	2,000,000	(S)	(L) Payment to the Canadian Commercial Bank pursuant to the <i>Canadian Commercial Bank Financial Assistance Act</i> . Limit \$75,000,000 (Gross)	...	...
...	...	...	4,050,000	4,050,000	(S)	(L) Advances pursuant to section 13(1) of the <i>Financial Consumer Agency of Canada Act</i> (Gross)	...	2,000,000
						<i>International Development Association</i>		
					L10	Issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$202,334,000 to the International Development Association in accordance with the <i>Bretton Woods and Related Agreements Act</i> (Gross)	...	...
					L10a	Issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$230,134,000 to the International Development Association in accordance with the <i>Bretton Woods and Related Agreements Act</i> (Gross)	4,050,000	7,000,000
...	...	1	27,798,999	27,799,000		Total—Vote L10	230,133,000	202,333,333
...	1	1	230,132,998	230,133,000		<i>European Bank for Reconstruction and Development (EBRD)</i>	...	...
					(S)	(L) Issuance of non-interest bearing, non-negotiable demand notes in the amount not exceeding US \$7,287,199 notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$11,441,000 on September 24, 2001, pursuant to section 6(2) of the <i>European Bank for Reconstruction and Development Agreement Act</i> to the European Bank for Reconstruction and Development for supplementary subscriptions of shares (Gross)	7,717,629	7,565,084
...	11,441,000	...	(3,723,371)	7,717,629	(S)	(L) Payments and encashment of notes issued to the European Bank for Reconstruction and Development pursuant to section 6(2) of the <i>European Bank for Reconstruction and Development Agreement Act</i> —Capital subscriptions (Gross)	...	...
...	21,209,000	...	(9,632,556)	11,576,444		Total—Vote L10	11,576,444	11,347,625

**International Monetary Fund—Poverty Reduction and Growth Facility**

(S) (L) Issuance of loans to International Monetary Fund's Poverty Reduction and Growth Facility in accordance with the *Bretton Woods and Related Agreements Act*, subsection 8.1(1). Limit is 700,000,000 SDR (Gross) Unused authority of 147,351,500 SDR at beginning of year (converted to Cdn \$ at that time) Exchange valuation adjustment to the unused authority at year end

292,887,630	215,000,000	...	(215,000,000)	...	292,887,630	...	292,887,630	...	131,251,096	...	167,541,789	68,001,889
...	...	...	...	...	5,905,255	...	5,905,255	...	...	...	...	...
292,887,630	215,000,000	...	(209,094,745)	...	298,792,885	...	298,792,885	...	...	...	...	...
<b>Petro-Canada Limited</b>												
(S)	(L)	(L) Advances for loans to or purchase of preferred shares in, Petro-Canada Limited pursuant to the <i>Petro-Canada Limited Act</i> , section 22. Limit \$1,000,000,000 (Gross)										
27,228,147	...	...	...	...	27,228,147	...	27,228,147	...	...	...	27,228,147	...
(S)	(L)	(L) Subscriptions for common shares of Petro-Canada Limited pursuant to the <i>Petro-Canada Limited Act</i> , section 5. Limit \$4,900,000,000 (Gross)										
1,573,645,679	...	...	...	...	1,573,645,679	...	1,573,645,679	...	...	...	1,573,645,679	...
1,895,761,456	247,650,001	1	11,732,326	2,155,143,784	...	...	384,728,169	...	...	...	1,770,415,615	296,247,931
<b>Total non-budgetary</b>												
<b>Total Program—</b>												
165,181,928	1,016,786,218	337,251,150	204,528,782	1,723,748,078	...	...	1,382,343,890	186,511,975	154,892,213	1,960,311,747	...	...
1,895,761,456	247,650,001	1	11,732,326	2,155,143,784	...	...	384,728,169	...	1,770,415,615	296,247,931	...	...

Public Debt Program  
Interest and other costs (*Financial Administration Act*)

...	36,300,000,000	800,000,000	519,479,271	37,619,479,271	...	...	37,619,479,271	...	...	41,327,510,690	...	...
...	36,300,000,000	800,000,000	519,479,271	37,619,479,271	...	...	37,619,479,271	...	...	41,327,510,690	...	...

Federal-Provincial Transfers Program

15	Transfer payments to the territorial governments	...	...	1,598,000,000	...	...	1,503,849,117	94,150,883	...	1,317,237,894	...	...
16b	Payment to the Government of Manitoba pursuant to an agreement between the Government of Manitoba and the Government of Canada relating to the settlement between Manitoba and Canada regarding Manitoba's equalization entitlements for the fiscal year commencing April 1, 2000, and all prior fiscal years	...	...	...	...	...	...	...	...	...	...	...
(S)	Statutory subsidies (Constitution Acts, 1867-1982, and other statutory authorities)	...	...	...	...	...	31,140,703	...	...	30,755,443	...	...
(S)	Fiscal equalization (Part I— <i>Federal-Provincial Fiscal Arrangements Act</i> )	...	...	...	...	...	10,560,152,000	...	...	11,108,018,000	...	...
(S)	Canada health and social transfer (Part V— <i>Federal-Provincial Fiscal Arrangements Act</i> )	...	...	...	...	...	18,600,000,000	...	...	17,300,000,000	...	...
(S)	Youth allowances recovery ( <i>Federal-Provincial Fiscal Revision Act, 1964</i> )	...	...	...	...	...	(517,816,833)	...	...	(584,773,432)	...	...



## Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Disposition of authorities			
	Main Estimates	Supplementary Estimates				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	(S)	\$	\$	\$	\$
...	(2,532,000,000)	(38,000,000)	239,148,000	(2,320,852,000)		(2,320,852,000)	...	...	(2,662,077,000)
...	27,695,000,000	11,000,000	384,623,870	28,090,623,870		27,996,472,987	94,150,883	...	26,509,160,905
Alternative payments for standing programs (Part VI)—Federal-Provincial Fiscal Arrangements Act									
Total Program—Budgetary						66,998,296,148	280,662,858	154,892,213	69,796,983,342
165,181,928	65,011,786,218	1,148,251,150	1,108,631,923	67,433,851,219		384,728,169	...	1,770,415,615	296,247,931
1,895,761,456	247,650,001	1	11,732,326	2,155,143,784					
Total Department—Budgetary									
Non-budgetary									
Auditor General									
...	60,464,000	...	...	60,464,000	20				
...	...	...	...	...	20a				
...	2,422,800	...	...	2,422,800	20b				
...	687,500	...	...	687,500					
...	...	...	1,425,000	1,425,000					
...	60,464,000	3,110,300	1,425,000	64,999,300	Total—Vote 20				
...	8,103,000	...	645,270	8,748,270	Contributions to employee benefit plans	62,951,703	2,047,597	...	55,465,189
9,387	...	...	50,990	60,377	Spending of proceeds from the disposal of surplus Crown assets	8,748,270	...	...	6,997,000
						35,377	...	25,000	...
9,387	68,567,000	3,110,300	2,121,260	73,807,947	Total Program—Budgetary	71,735,350	2,047,597	25,000	62,462,189
Canada Deposit Insurance Corporation									
(L) Loans pursuant to the Canada Deposit Insurance Corporation Act, subsection 10.1. Limit \$6,000,000,000 (Net)									
6,000,000,000	...	...	...	6,000,000,000	(S)	...	...	6,000,000,000	...
6,000,000,000	...	...	...	6,000,000,000		...	...	6,000,000,000	...
Total Program—Non-budgetary									
Canadian International Trade Tribunal									
...	7,780,000	...	...	7,780,000	25				
...	...	...	...	...	Program expenditures				
...	377,700	...	...	377,700	25a				
...	418,000	...	...	418,000	25b				
...	...	...	45,000	45,000	Transfer from: TB Vote 10 (1)				
...	...	...	455,000	455,000	TB Vote 15 (1)				
...	7,780,000	795,700	500,000	9,075,700	Total—Vote 25	8,779,243	296,457	...	8,067,245
...	1,267,000	...	80,356	1,347,356	Contributions to employee benefit plans	1,347,356	...	...	1,242,000
...	9,047,000	795,700	580,356	10,423,056	Total Program—Budgetary	10,126,599	296,457	...	9,309,245





## Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Department</b>												
Economic, Social and Financial Policies Program												
Policies and advice	64,342,360	55,370,070	...	889,221	...	...	620,000	324,966	...	...	63,722,360	55,934,325
International financial organizations—												
Budgetary	...	...	...	...	1,278,918,794	1,012,311,072	...	...	...	...	1,278,918,794	1,012,311,072
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Domestic coinage	59,708,979	59,708,979	...	...	...	...	...	...	548,219,958	380,678,169	548,219,958	380,678,169
Corporate administration	263,925,237	259,760,924	...	5,775,423	...	...	11,380,000	11,427,710	...	...	59,708,979	59,708,979
Special projects—												
Budgetary	68,571,831	...	...	...	...	...	...	...	...	...	232,545,237	234,108,637
Non-budgetary	...	...	...	...	...	...	...	...	...	...	68,571,831	...
Sub-total—												
Budgetary	456,548,407	374,839,973	...	6,664,644	1,278,918,794	1,012,311,072	12,000,000	11,752,676	...	...	1,723,467,201	1,382,063,013
Non-budgetary	...	...	...	...	...	...	...	...	2,155,143,784	384,728,169	2,155,143,784	384,728,169
Revenues netted against expenditures	(12,000,000)	(11,752,676)	...	...	...	...	(12,000,000)	(11,752,676)	...	...	...	...
<b>Total Program—</b>	<b>444,548,407</b>	<b>363,087,297</b>	<b>...</b>	<b>6,664,644</b>	<b>1,278,918,794</b>	<b>1,012,311,072</b>	<b>...</b>	<b>...</b>	<b>2,155,143,784</b>	<b>384,728,169</b>	<b>1,723,467,201</b>	<b>1,382,063,013</b>
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Public Debt Program												
Interest and other costs	37,505,827,754	37,505,827,754	...	...	...	...	...	...	...	...	37,505,827,754	37,505,827,754
Canada investment and savings	113,932,394	113,932,394	...	...	...	...	...	...	...	...	113,932,394	113,932,394
<b>Total Program—Budgetary</b>	<b>37,619,760,148</b>	<b>37,619,760,148</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>37,619,760,148</b>	<b>37,619,760,148</b>
Federal-Provincial Transfers Program												
Transfer payments	...	...	...	...	28,090,623,870	27,996,472,987	...	...	...	...	28,090,623,870	27,996,472,987
<b>Total Program—Budgetary</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>28,090,623,870</b>	<b>27,996,472,987</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>28,090,623,870</b>	<b>27,996,472,987</b>
Total Department—												
Budgetary	38,064,308,555	37,982,847,445	...	6,664,644	29,369,542,664	29,008,784,059	...	...	...	...	67,433,851,219	66,998,296,148
Non-budgetary	...	...	...	...	...	...	...	...	2,155,143,784	384,728,169	2,155,143,784	384,728,169
<b>Auditor General</b>												
Legislative auditing	73,427,947	71,357,314	...	...	380,000	378,036	...	...	...	...	73,807,947	71,735,350
<b>Total Program—Budgetary</b>	<b>73,427,947</b>	<b>71,357,314</b>	<b>...</b>	<b>...</b>	<b>380,000</b>	<b>378,036</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>73,807,947</b>	<b>71,735,350</b>



## Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$	\$	\$	\$	\$
<b>Department</b>							
Economic, Social and Financial Policies Program							
<b>Grants</b>							
Policies and advice							
Items not required for the current year							
...	...	...	...	...	...	...	1,250,000,000
International financial organizations							
To meet commitments made by Canada under multilateral debt reduction agreements							
...	515,000,000	...	515,000,000	406,030,120	108,969,880	...	101,277,136
Grant to the World Bank's Heavily Indebted Poor Countries (HIPC) Trust Fund							
...	...	75,000,000	75,000,000	75,000,000	...	...	...
...	515,000,000	75,000,000	590,000,000	481,030,120	108,969,880	...	101,277,136
...	515,000,000	75,000,000	590,000,000	481,030,120	108,969,880	...	1,351,277,136
<b>Total—Grants</b>							
...	...	...	...	...	...	...	...
<b>Contributions</b>							
International financial organizations							
To meet commitments made by Canada under multilateral debt service reduction agreements							
...	160,000,000	...	160,000,000	88,671,086	71,328,914	...	140,788,226
<b>Other transfer payments</b>							
International financial organizations							
(S) Encashment of demand notes by the International Development Association in accordance with the <i>Breton Woods and Related Agreements Act</i>							
96,606,046	200,810,000	230,134,000	430,944,000	430,944,000	...	...	262,022,000
(S) Payments to International Monetary Fund's Poverty Reduction and Growth Facility							
...	...	12,500,000	97,974,794	11,665,866	...	86,308,928	14,840,142
96,606,046	200,810,000	242,634,000	528,918,794	442,609,866	...	86,308,928	276,862,142
<b>Total—Other transfer payments</b>							
...	...	...	...	...	...	...	...
Program Summary by Business Line							
Policies and advice							
96,606,046	875,810,000	317,634,000	1,278,918,794	1,012,311,072	180,298,794	...	1,250,000,000
International financial organizations							
96,606,046	875,810,000	317,634,000	1,278,918,794	1,012,311,072	180,298,794	86,308,928	518,927,504
<b>Total Program</b>							
...	...	...	...	...	...	...	...
96,606,046	875,810,000	317,634,000	1,278,918,794	1,012,311,072	180,298,794	86,308,928	1,768,927,504
Federal-Provincial Transfers Program							
<b>Other transfer payments</b>							
Transfer payments							
...	1,598,000,000	...	1,598,000,000	1,503,849,117	94,150,883	...	1,317,237,894
...	...	140,000,000	140,000,000	140,000,000	...	...	...
...	30,000,000	...	31,140,703	31,140,703	...	...	30,755,443
...	10,545,000,000	(81,000,000)	10,560,152,000	10,560,152,000	...	...	11,108,018,000
...	...	...	...	...	...	...	...

...	18,600,000,000	...	...	...	18,600,000,000	...	17,300,000,000
...	(556,000,000)	(11,000,000)	49,183,167	(517,816,833)	(517,816,833)	...	(584,773,432)
...	(2,522,000,000)	(38,000,000)	239,148,000	(2,320,852,000)	(2,320,852,000)	...	(2,662,077,000)
...	27,695,000,000	11,000,000	384,623,870	28,090,623,870	27,996,472,987	94,150,883	26,509,160,905
96,606,046	28,570,810,000	328,634,000	373,492,618	29,369,542,664	29,008,784,059	274,449,677	86,308,928
Auditor General							
Contributions							
...	380,000	...	...	380,000	378,036	1,964	...
...	380,000	...	...	380,000	378,036	1,964	...
96,606,046	28,571,190,000	328,634,000	373,492,618	29,369,922,664	29,009,162,095	274,451,641	86,308,928
(S) Statutory transfer payment.							
							28,278,088,409
							28,278,465,752



## Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the previous year
	\$	\$
<b>Economic, Social and Financial Policies Program</b>		
<b>Budgetary (respendable revenues)</b>		
Policies and advice	620,000	964,584
Corporate administration	11,380,000	9,725,954
<b>Total Department—Budgetary</b>	<b>12,000,000</b>	<b>10,690,538</b>
<b>Office of the Superintendent of Financial Institutions</b>		
<b>Budgetary (respendable revenues)</b>		
Supervision of financial institutions and pension plans		
Assessments on:		
Supervision of financial institutions	50,793,591	53,577,359
Supervision of pension plans	3,478,782	3,433,563
	54,272,373	57,010,922
Service charges	8,184,627	2,994,919
Services provided to Canada Deposit Insurance Corporation	...	118,876
Other revenue	142,779	495,896
	62,457,000	60,620,613
<b>Actuarial and other services to the Government of Canada</b>		
Services provided to Canada Pension Plan	1,034,622	1,309,328
Services provided to Canada Student Loan Program	526,948	479,575
Other revenue	1,612,804	1,015,597
	3,174,374	2,804,500
<b>Total Program—Budgetary</b>	<b>65,631,374</b>	<b>63,425,113</b>
<b>Total Ministry—Budgetary</b>	<b>77,631,374</b>	<b>74,115,651</b>

## Revenues

Department	Current year	Previous year
	\$	\$
<b>Economic, Social and Financial Policies Program</b>		
<b>Non-tax revenues—</b>		
Return on investments— <sup>(1)</sup>		
Cash and accounts receivable—Cash—		
Chartered banks	12,742,821	16,098,300
Short term deposits	165,218,657	271,722,535
Foreign exchange accounts—		
International reserves held in the Exchange Fund Account—		
Transfer of profit	3,231,166,261	2,358,259,308
International Monetary Fund—Subscriptions—Transfer of profit	93,090,522	100,777,695
Loans, investments and advances—		
Bank of Canada—Transfer of profit	1,807,548,090	1,928,592,756
Canada Development Investment Corporation—		
Dividend	40,000,000	...
Petro-Canada Limited—Dividend	19,756,042	19,756,042
Federal-provincial fiscal arrangements	58,944	58,944
Municipal Development and Loan Board	666,111	713,332
Jamaica	...	82,690
United Kingdom—United Kingdom Financial Agreement Act, 1946—		
Deferred interest	3,275,688	4,029,893
International Monetary Fund—Poverty Reduction and Growth Facility	30,930,434	38,029,456
Ottawa Civil Service Recreational Association	1,917	2,456
Financial Consumer Agency of Canada	158,303	61,449
Thailand Financial Assistance Loan	7,447,714	26,274,003
Other accounts—		
Canadian Heritage—		
Canadian Heritage Revolving Funds	...	202,405
Natural Resources—		
Natural Resources Revolving Funds	...	284,764
Public Works and Government Services—		
Consulting and Audit Canada Revolving Fund	188,000	...
Optional Services Revolving Fund	...	2,063,938
Solicitor General—Correctional Service—		
CORCAN Revolving Fund	3,175,155	1,990,591
	5,415,424,659	4,769,000,557
<b>Refunds of previous years' expenditures—</b>		
Refund of salaries, goods and services	490,090	110,651
Adjustments to prior year's payables	...	135,603
	490,090	246,254

	Current year	Previous year
	\$	\$
Sales of goods and services—		
Sales of goods and information products—		
Sale of other publications	153,172	12,596
Other fees and charges—		
Fees—Access to information	9,707	9,164
Sundries	11,629,032	10,689,099
	11,638,739	10,698,263
Proceeds from the disposal of surplus Crown assets	11,791,911	10,710,859
	11,454	4,051
Miscellaneous non-tax revenues—		
Domestic coinage	162,709,677	150,835,825
Net gain on exchange	193,908,806	9,538,922
Sale of real property to Canada Lands Company Limited	8,185,466	7,788,586
Transfer from the following accounts which were unclaimed or outstanding for ten years or more—Outstanding Imprest Account—		
Cheques	...	1,954
Unclaimed cheques	41,392,349	30,348,010
Unclaimed balances received from Bank of Canada in respect of chartered banks	4,272,472	1,383,813
Mortgage interest premium	3,653,445	3,304,343
Sundries	237,343	13,447,325
	414,359,558	216,648,778
<b>Total Program</b>	<b>5,842,077,672</b>	<b>4,996,610,499</b>
Public Debt Program		
Non-tax revenues—		
Miscellaneous non-tax revenues—		
Transfer from matured debt outstanding	2,588,061	3,452,772
<b>Total Program</b>	<b>2,588,061</b>	<b>3,452,772</b>
<b>Total Department</b>	<b>5,844,665,733</b>	<b>5,000,063,271<sup>(2)</sup></b>
<b>Auditor General</b>		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	53,198	51,198
Adjustments to prior year's payables	358,691	37,893
	411,889	89,091
Sales of goods and services—		
Other fees and charges—		
Auditing services rendered to organizations	...	732,126
Sundries	...	68,747
	...	800,873
Proceeds from the disposal of surplus Crown assets	50,990	9,387
Miscellaneous non-tax revenues	809,181	28
<b>Total Program</b>	<b>1,272,060</b>	<b>899,379</b>
<b>Canadian International Trade Tribunal</b>		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	...	8,470
Adjustments to prior year's payables	8,406	94,898
	8,406	103,368
Miscellaneous non-tax revenues	2,296	901
<b>Total Program</b>	<b>10,702</b>	<b>104,269</b>
<b>Financial Consumer Agency of Canada</b>		
Non-tax revenues—		
Sales of goods and services—		
Services of a regulatory nature—		
User charges made under departmental enabling statutes	5,380,358	3,297,772
Other fees and charges	3,094	...
<b>Total Program</b>	<b>5,383,452</b>	<b>3,297,772</b>
<b>Financial Transactions and Reports Analysis Centre of Canada</b>		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	1,145	...
Proceeds from the disposal of surplus Crown assets	12,306	...
<b>Total Program</b>	<b>13,451</b>	<b>...</b>

## Revenues—Concluded

	Current year	Previous year
	\$	\$
<b>Office of the Superintendent of Financial Institutions</b>		
Non-tax revenues—		
Sales of goods and services—		
Services of a regulatory nature	65,296,811	1,851,922
Services of a non-regulatory nature	2,641,302	...
Sales of goods and information products	9,212	...
Other fees and charges	2,863,599	...
Proceeds from the disposal of surplus Crown assets	70,810,924	1,851,922
	586	9,248
<b>Total Program</b>	<b>70,811,510</b>	<b>1,861,170</b>
<b>Ministry Summary</b>		
Non-tax revenues—		
Return on investments	5,415,424,659	4,769,000,557
Refunds of previous years' expenditures	911,530	438,713
Sales of goods and services	87,986,287	16,661,426
Proceeds from the disposal of surplus Crown assets	75,336	22,686
Miscellaneous non-tax revenues	417,759,096	220,102,479
<b>Total Ministry</b>	<b>5,922,156,908</b>	<b>5,006,225,861</b>

(1) Interest unless otherwise indicated.

(2) Amends reporting in previous year's Public Accounts.

# SECTION 8

2002-2003

*PUBLIC ACCOUNTS OF CANADA*

## Fisheries and Oceans

### Department

### Freshwater Fish Marketing Corporation

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## Department

### Objectives

The objective of the program is to undertake policies and programs in support of Canada's economic, ecological and scientific interests in the oceans and inland waters; to provide for the conservation, development and sustained economic utilization of Canada's fisheries resources in marine and inland waters for those who derive their livelihood or benefit from these resources; to provide safe, effective, and environmentally sound marine services responsive to the needs of Canadians in a global economy; and to coordinate the policies and programs of the Government of Canada respecting oceans.

### Business Line Descriptions

#### *Marine navigation services*

Marine navigation services provides, operates and maintains a system of aids to navigation, provides waterways development and maintenance, and ensures protection of the public right to navigation and protection of the environment.

#### *Marine communications and traffic services*

Marine communications and traffic services (MCTS) provides distress and safety communications and coordination, vessel screening to prevent entry of unsafe vessels into Canadian waters, regulation of vessel traffic movements, and management of an integrated system of marine information and public correspondence services. In addition to ensuring safe marine navigation, MCTS supports economic activities by optimizing traffic movements and port efficiency, and by facilitating industry ship/shore communications. All of the functions are derived from a regulatory framework based primarily on the *Canada Shipping Act* and the Safety of Life at Sea Convention.

#### *Icebreaking operations*

Icebreaking operations are those activities such as icebreaking escort, channel maintenance, flood control, harbour breakouts, and ice routing and information services for marine traffic navigating through or around ice-covered waters, and for the general public. It also coordinates the movement of cargo for the annual resupply of Northern settlements and military sites using contracted commercial carriers.

#### *Rescue, safety and environmental response*

Rescue, safety and environmental response (RSER) is composed of the following major program areas: marine Search and rescue (SAR); environmental, response and departmental national emergency preparedness; and the promotion of boating safety to the marine public through prevention and regulation.

#### *Fisheries and oceans science*

Marine ecosystems are monitored and assessed through research vessel surveys, monitoring of fisheries and cooperative programs with fishers. Measurements of ocean parameters such as temperature, salinity, water levels and wave heights come from many sources within and outside the Department. Scientists work in multidisciplinary teams with collaboration of fishers and university based scientists to assess fish stocks in a broader ecosystem and environmental context. Climate-related studies focus on the effects of climatic changes in the ocean on fish species such as cod and salmon and the role of the oceans in the world climate system.

Aquaculture science is focused on making new species viable for culture in Canada and improving the efficiency of culture of existing species. The introduction and spread of fish diseases to wild and cultured stocks is combatted through fish health protection regulations requiring certification of fish production facilities before fish may be transported from such facilities into Canada or across provincial boundaries.

#### *Habitat management and environmental science*

This business line develops and implements policies, plans and programs and administers statutes related to the protection and conservation of aquatic habitats and the environment. It also involves investigating and monitoring chemical and physical conditions which affect the quality of aquatic environments as well as the collection, analysis and interpretation of information to support the sustained economic utilization of Canada's renewable aquatic resources and to assess, approve and monitor activities which affect the quality and quantity of fish habitat.

#### *Hydrography*

Hydrographic surveys measure the parameters necessary to describe the precise nature and configuration of the seabed and the floors of inland navigable waters, their geographic relationship to the landmass and the characteristics and dynamics of these waters. Parameters measured include: water depth, bottom type, near surface currents, tides, and water levels. Data collected are published as navigational charts and other publications such as tide and current tables, sailing directions, small craft guides, and water level bulletins. Hydrographic information is also used for the determination of the seaward limits of national jurisdiction and the delimitation of maritime boundaries.

#### *Fisheries management*

Fisheries management is responsible for fisheries management functions in all provinces and territories in Canada, and within and adjacent to Canada's 200-mile fisheries zones. This includes the inland river systems and lakes in all provinces, except where authority for the management of inland fisheries has been delegated to the province or territory. This includes management in Canadian portions of transboundary rivers, shared management of interception fisheries in international waters and management of the Aboriginal, recreational and commercial fishing effort in Canadian coastal



waters. Fisheries management is also responsible for negotiating international arrangements to advance Canada's fisheries conservation interests in cooperation with other government departments, and the negotiation and administration of international treaties and agreements affecting bilateral and multilateral fisheries relations with other countries.

The objectives of Fisheries management are complemented through the delivery of capacity-reduction programs such as the Canadian fisheries adjustment and restructuring (CFAR) plan, the Atlantic Groundfish Strategy (TAGS) and the Northern cod adjustment and recovery program (NCARP). These special programs address specific needs for a specified period of time.

#### *Harbours*

The operation and maintenance of a national system of fishing and recreational harbours involves the construction and upkeep of wave protection structures and boat mooring and launching facilities as well as the dredging of harbour channels and basins to an adequate water depth. Additional activities include the provision

and maintenance of service areas and equipment for fish and gear handling and various onshore services. Program management, including engineering and technical services, is provided regionally under national policy direction, with ongoing harbour management and administration, where applicable, provided locally.

#### *Fleet management*

Fleet management consists of the acquisition, maintenance, and scheduling of the Department's vessel and air fleets in support of the following program areas: Marine navigation services; Marine communications and traffic services; Icebreaking operations; Rescue, safety and environmental response; Fisheries management; Fisheries and oceans science; and Hydrography. The funding to crew and to operate the Fleet is provided by the above program areas. Fleet management also arranges for any augmentation of fleet capabilities by arranging for other government departments and the private sector to provide additional sea and air support to the programs.

#### *Policy and internal services*

The responsibilities of Policy and internal services include: executive direction of the program; corporate and regional management; provision of administrative services; coordination of departmental policies, programs; and development and promulgation of the Department's national regulations.

### **Freshwater Fish Marketing Corporation**

#### **Objective**

To regulate interprovincial and export trade in freshwater fish.

## Ministry Summary

Source of authorities					Disposition of authorities			
\$	As shown in			Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	\$	\$	\$					
Available from previous years								
...	999,504,000	...	...	I				
...	...	44,861,237	...	1a				
...	...	...	...	1b				
...	...	43,458,250	...					
...	...	12,110,000	...					
...	...	344,600	...					
...	...	3,785,702	...					
...	...	616,800	...					
...	...	33,109,000	...					
...	999,504,000	88,319,487	49,966,102		1,123,427,987	14,361,602	...	1,087,021,237
...	166,898,000	...	...					
...	...	3,480,254	...					
...	...	...	(12,110,000)					
...	166,898,000	3,480,254	(12,110,000)		156,050,799	2,217,455	...	139,284,948
...	159,295,000	...	...					
...	...	28,183,218	...					
...	...	...	...					
...	...	...	(344,600)					
...	159,295,000	28,183,219	(344,600)		122,198,042	64,935,577	...	173,248,570
...	65,218	...	5,088	(S)				
...	...	...	...	(S)	70,306	...	...	68,366
...	111,879,000	...	6,361,152	(S)	118,240,152	...	...	107,241,351
...	...	...	3,761	(S)	3,761	...	...	5,910
...	...	...	24,835	(S)	24,835	...	...	81,025
...	...	...	...	(S)	...	...	...	...
515,375	...	...	2,690,306		1,941,994	47,822	1,215,865	5,040,655
515,375	1,437,641,218	119,982,960	46,596,644		1,521,957,876	81,562,456	1,215,865	1,511,992,062

Total Department—Budgetary

Freshwater Fish Marketing Corporation

L30b Loans to the Corporation and guarantees for loans pursuant to the *Freshwater Fish Marketing Act*. Aggregate of all amounts borrowed by the Corporation under the authority of section 16, limited to \$30,000,000 (Net)

30,000,000	...	...	...	30,000,000	...	...	...	30,000,000	...
30,000,000	...	...	...	30,000,000	...	...	...	30,000,000	...
<b>Total Program—Non-budgetary</b>									
515,375	1,437,641,218	119,982,960	46,596,644	1,604,736,197	...	1,521,957,876	81,562,456	1,215,865	1,511,992,062
30,000,000	...	...	...	30,000,000	...	...	...	30,000,000	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

- (S) Statutory authority.
- (L) Non-budgetary authority (loan, investment or advance).
- (T) Treasury Board Vote 5—Government contingencies.
- (G) Treasury Board Vote 10—Government-wide initiatives.
- (C) Treasury Board Vote 15—Compensation adjustments.

## Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Marine navigation services	117,319,247	107,427,666		...	486,530		200,000	200,000		29,426,000	31,548,218		...	...		88,093,247	76,565,978	
Marine communications and traffic services	70,090,902	64,662,943		9,000,000	9,627,918		...	...		75,000	298,064		...	...		79,015,902	73,992,797	
Icebreaking operations	64,468,848	52,800,835		...	...		...	...		13,824,000	4,533,817		...	...		50,644,848	48,267,018	
Rescue, safety and environmental response	126,692,750	112,712,432		...	...		4,731,983	4,731,983		120,000	462,082		...	...		131,304,733	116,982,333	
Fisheries and oceans science	165,581,422	178,465,823		500,000	704,929		2,493,825	2,493,825		...	...		...	...		168,575,247	181,664,577	
Habitat management and environmental science	93,455,314	96,558,793		500,000	18,377		6,047,080	6,047,080		...	...		...	...		100,002,394	102,624,250	
Hydrography	36,489,169	37,261,960		...	310,735		101,627	101,627		...	...		...	...		36,590,796	37,674,322	
Fisheries management	219,076,191	211,391,497		3,614,000	1,639,980		170,952,009	106,436,432		...	...		...	...		393,642,200	319,467,909	
Harbours	60,687,741	61,412,066		29,000,000	31,242,672		1,902,627	1,482,627		...	...		...	...		91,590,368	94,137,365	
Fleet management	92,424,216	105,932,394		53,484,000	39,538,849		10,000	10,000		...	162,311		...	...		145,918,216	145,318,932	
Policy and internal services	260,193,524	256,586,175		62,170,254	72,480,809		694,468	694,468		3,700,000	4,499,057		...	...		319,358,246	325,262,395	
Sub-total	1,306,479,324	1,285,212,584		158,268,254	156,050,799		187,133,619	122,198,042		47,145,000	41,503,549		...	...		1,604,736,197	1,521,957,876	
Revenues netted against expenditures	(47,145,000)	(41,503,549)		...	...		...	...		(47,145,000)	(41,503,549)		...	...		...	...	
<b>Total Department—Budgetary</b>	<b>1,259,334,324</b>	<b>1,243,709,035</b>		<b>158,268,254</b>	<b>156,050,799</b>		<b>187,133,619</b>	<b>122,198,042</b>		<b>...</b>	<b>...</b>		<b>...</b>	<b>...</b>		<b>1,604,736,197</b>	<b>1,521,957,876</b>	
<b>Freshwater Fish Marketing Corporation—</b>																		
Non-budgetary	...	...		...	...		...	...		...	...		30,000,000	...		30,000,000	...	
<b>Total Ministry—</b>																		
Budgetary	1,259,334,324	1,243,709,035		158,268,254	156,050,799		187,133,619	122,198,042		...	...		...	...		1,604,736,197	1,521,957,876	
Non-budgetary	...	...		...	...		...	...		...	...		30,000,000	...		30,000,000	...	

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in				Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use				
\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Department</b>								
<b>Grants</b>								
Fisheries and oceans science								
...	15,500	1	599,679	615,180	615,180	...	...	396,400
Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues								
Habitat management and environmental science								
...	...	2,190,000	(2,190,000)	...	...	...	...	...
Class grant program for the disposal of small craft harbours								
Hydrography								
...	46,000	...	19,627	65,627	65,627	...	...	65,003
Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues								
Fisheries management								
...	...	...	12,500	12,500	12,500	...	...	10,000
Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues								
Harbours								
...	...	...	915,500	915,500	495,500	420,000	...	3,919,500
Class grant program for the disposal of small craft harbours								
Fleet management								
...	...	...	10,000	10,000	10,000	...	...	...
Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues								
Policy and internal services								
...	152,500	...	(152,500)	...	...	...	...	...
...	214,000	2,190,001	(785,194)	1,618,807	1,198,807	420,000	...	4,390,903
<b>Total—Grants</b>								
<b>Contributions</b>								
Marine navigation services								
...	...	...	200,000	200,000	200,000	...	...	360,000
Contribution to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues								



## Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$	\$				
...	...	...	...	40,000	...	...	...
...	4,500,000	...	40,000	4,499,983	...	...	4,498,753
...	192,000	...	(17)	192,000	...	...	192,000
...	4,692,000	...	39,983	4,731,983	...	...	4,690,753
Fisheries and oceans science							
Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues							
...	5,800	...	1,087,433	1,093,233	...	...	1,623,245
...	925,000	...	(139,588)	785,412	...	...	859,807
...	930,800	...	947,845	1,878,645	...	...	2,483,052
Habitat management and environmental science							
...	5,200,000	...	(28,725)	5,171,275	...	...	4,263,061
Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues							
...	...	324,246	420,376	744,622	...	...	836,240
...	...	...	131,183	131,183	...	...	73,550
...	5,200,000	324,246	522,834	6,047,080	...	...	5,172,851
Hydrography							
...	...	...	36,000	36,000	...	...	171,000
Fisheries management							
...	990,000	...	(282,935)	707,065	...	...	2,384,740
...	962,000	...	(418,238)	429,818	113,944	...	428,462

Contributions to older groundfish fishermen who meet model terms and conditions for the Early retirement program of the Atlantic Groundfish Strategy	1,805,000	...	(214,614)	1,590,386	...	1,590,386	...	1,842,491
Contribution to the salmon sub-committee of the Yukon Fish and Wildlife Management Board for implementing responsibilities pursuant to comprehensive land claim settlements	193,200	...	(193,200)	...	...	...	...	...
Contributions to support increased Native participation in commercial fisheries, cooperative fisheries management arrangements and consultations respecting Aboriginal fisheries agreements	35,535,900	...	(1,059,276)	34,476,624	...	34,476,624	...	35,939,090
Contributions under Fisheries access program	108,093,000	25,668,972	(1,020,600)	132,741,372	...	68,339,739	64,401,633	86,756,110
Contributions under the Inuvialuit Final Agreement for the protection of wildlife harvesting, land ownership, resource management and economic and social development	449,900	...	...	449,900	...	449,900	...	403,325
Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	...	...	430,400	430,400	...	430,400	...	350,000
Items not required for the current year	...	...	...	...	...	...	...	23,117,350
<b>Harbours</b>	148,029,000	25,668,972	(2,758,463)	170,939,509	...	106,423,932	64,515,577	151,221,568
Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	...	...	987,127	987,127	...	987,127	...	1,392,936
<b>Policy and internal services</b>	...	...	...	...	...	...	...	...
Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	229,200	...	465,268	694,468	...	694,468	...	1,550,967
Items not required for the current year	...	...	...	...	...	...	...	1,814,540
<b>Total - Contributions</b>	159,081,000	25,993,218	440,594	185,514,812	...	120,999,235	64,515,577	168,857,667
<b>Ministry Summary by Business Line</b>								
Marine navigation services	4,692,000	...	200,000	200,000	...	200,000	...	360,000
Rescue, safety and environmental response	946,300	...	39,983	4,731,983	...	4,731,983	...	4,690,753
Fisheries and oceans science	5,200,000	1	1,547,524	2,493,825	...	2,493,825	...	2,879,452
Habitat management and environmental science	46,000	2,514,246	(1,667,166)	6,047,080	...	6,047,080	...	5,172,851
Hydrography	148,029,000	25,668,972	55,627	101,627	...	101,627	...	236,003
Fisheries management	...	...	(2,745,963)	170,952,009	...	106,436,432	64,515,577	151,231,568
Harbours	...	...	1,902,627	1,902,627	...	1,482,627	420,000	5,312,436
Fleet management	381,700	...	10,000	10,000	...	10,000	...	...
Policy and internal services	...	...	312,768	694,468	...	694,468	...	3,365,507
<b>Total Ministry</b>	159,295,000	28,183,219	(344,600)	187,133,619	...	122,198,042	64,935,577	173,248,570

## Details of Spendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities available for use in the previous year
	\$	\$	\$
<b>Budgetary (spendable revenues)</b>			
Marine navigation services	29,211,000	31,308,973	29,441,940
Marine service fees	192,000	...	7,452
Employee deductions for employee housing	21,000	...	...
Prescott shops operations	...	6,948	8,225
Revenues from rentals and concessions	2,000	232,297	138,142
Sundries	29,426,000	31,548,218	29,595,759
<b>Marine communications and traffic services</b>			
Coast guard radio tolls	75,000	95,105	148,878
Employee deductions for employee housing	...	89,745	127,238
Revenues from rentals and concessions	...	13,854	11,652
Sundries	...	99,360	81,966
	75,000	298,064	369,734
<b>Icebreaking operations</b>			
Eastern Arctic sealift	...	801	600,375
Marine service fees	13,824,000	4,533,016	4,294,931
Sundries	...	...	1,252
	13,824,000	4,533,817	4,896,558
<b>Rescue, safety and environmental response</b>			
Small vessels regulations for capacity plates and construction decals	120,000	145,635	256,088
Sundries	...	316,447	210,910
	120,000	462,082	466,998
<b>Fleet management</b>			
Policy and internal services	...	162,311	155,965
Canadian Coast Guard College	3,700,000	4,499,057	3,428,773
<b>Total Ministry—Budgetary</b>	<b>47,145,000</b>	<b>41,503,549</b>	<b>38,913,787</b>

## Revenues

Department	Current year	Previous year
	\$	\$
<b>Non-tax revenues—</b>		
Return on investments—		
Loans to haddock fishermen—Interest	106,820	106,882
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	1,629,928	1,776,362
Adjustments to prior year's payables	2,984,593	7,420,805
	4,614,321	9,197,167
<b>Sales of goods and services—</b>		
Rights and privileges—		
Fees	1,300	11,752
Licences	45,925,333	45,110,409
Oyster leases	1,067	156,433
Bait	19,210	28,843
Vessel and fishermen registrations	1,032,045	2,010,666
Small craft harbours—		
Wharfage, berthing and leases	1,660,756	1,725,569
Licences	22,383	32,140
Other wharf revenues	16,045	49,149
	48,678,139	49,124,961
<b>Services of a non-regulatory nature—</b>		
Rental of land, buildings, vehicles and machinery	302,188	255,629
Sundries	934,745	483,109
		(507)
<b>Respendable revenues —</b>		
Net-voted revenues—Invoiced—		
Eastern Arctic sealift	...	...
Canadian Coast Guard College	4,700,819	3,502,742
Employee housing	98,563	139,809
Icebreaking services	4,057,839	4,692,010
Marine service fees	31,095,917	26,088,410
Rental of land, buildings, vehicles and machinery	78,671	80,187
Small vessels regulations	154,788	256,088
Telecommunications	211,133	289,751
Sundries	786,827	648,704
	42,421,490	36,435,532
<b>Sales of goods and information products—</b>		
Proceeds from sale of publications	2,527,859	2,357,289
Sundries	11,091	196,537
	2,538,950	2,553,826
	93,638,579	88,114,719
		4,256,030
Proceeds from the disposal of surplus Crown assets	2,690,306	

	Current year	Previous year
	\$	\$
Miscellaneous non-tax revenues—		
Seizures and forfeitures	475,913	389,414
Fines	1,708,109	1,753,800
Sundries	1,231,816	571,436
	3,415,838	2,714,650
<b>Total Ministry</b>	<b>104,466,064</b>	<b>104,389,448<sup>(1)</sup></b>

(1) Amounts reporting in previous year's Public Accounts.





# SECTION 9

2002-2003

*PUBLIC ACCOUNTS OF CANADA*

## Foreign Affairs and International Trade

Department

Canadian Commercial Corporation

Canadian International Development Agency

Export Development Canada

International Development Research Centre

International Joint Commission

NAFTA Secretariat, Canadian Section

Northern Pipeline Agency

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## Department

### Objectives

To act for Canada and all Canadians to enhance prosperity, employment and security and work toward a peaceful world by the promotion of Canadian culture and values.

## Business Line Descriptions

### *International business development*

Create jobs and prosperity in Canada by encouraging Canadian firms to take full advantage of international business opportunities and by facilitating investment and technology flows.

### *Trade and economic policy*

Create jobs and prosperity in Canada by effectively managing Canada's trading relationships with the United States and liberalizing trade and capital flows around the world, based on clear and equitable rules.

### *International security and cooperation*

A peaceful, law-based international system reflecting Canadian values in which Canada is secure from threats from abroad.

### *Assistance to Canadians abroad (consular services)*

Satisfaction of the needs of individual Canadians travelling or living abroad for official assistance.

### *Public diplomacy*

Creation of interest and confidence in Canada abroad and an international public environment favourable to Canada's political and economic interests and Canadian values.

### *Corporate services*

Enable the Department to achieve its mission and objectives through the delivery of cost-effective support services.

### *Services to other government departments*

Enable other government departments to deliver their programs abroad through the delivery of cost-effective support services.

### *Passport services*

To provide internationally respected travel documents to Canadian citizens and other eligible residents of Canada.

## Canadian Commercial Corporation

### Objectives

To provide an effective, responsive government-to-government export contracting service to the private and public sectors in Canada, at the least cost to the Canadian taxpayer; and to provide an efficient and effective contract management service to foreign governmental customers.

## Canadian International Development Agency

### Objectives

To facilitate the efforts of the peoples of developing countries and countries in transition to achieve self-sustainable economic and social development in accordance with their needs and environment, by cooperating with them in development activities; and to provide humanitarian assistance thereby contribut-

ing to Canada's political and economic interest abroad in promoting social justice, international stability and long-term economic relationships, for the benefit of the global community.

## Business Line Descriptions

### *Geographic programs*

Geographic programs involve direct contacts between the Government of Canada and recipient countries and are developed through consultation and cooperation with partners in these countries. They are the main assistance instrument directly available to the Government to invest, over the long-term, in areas critical to sustainable development. In all, geographic programs account for about one-third of the international assistance budget.

Projects supported through the geographic programs reflect both the needs of developing countries and Canada's ability to meet these needs. These projects, as well as the contracts and contribution agreements required for their delivery, range in value from thousands to tens of millions of dollars and can vary considerably in their approach and subject matter. With few exceptions, geographic programs are delivered in kind directly by Canadian suppliers and executing agents or under recipient country procurement – all within the framework of Canadian tied aid policies (funds allocated for the procurement of goods and services in Canada) and on Canadian content requirements.

Three geographic branches – Africa and the Middle East, Asia and Americas – are responsible for planning and providing Canada's country-to-country Official Development Assistance (ODA) to eligible recipients. Programming in these regions is based on the ODA purpose statement and the six program priorities.

Multilateral branch also works towards results related to improvements in the general policies and practices of multilateral institutions, particularly in such areas as country-level coordination, field-delivery supervision and evaluation. Improving the effectiveness of international organizations is an important element of the multilateral program.

### *Canadian partnership*

The Canadian partnership program provides grants and contributions to Canadian and international organizations to support their activities in developing countries. This funding is responsive to the initiatives of these organizations (profit and non-profit), and emphasizes the development of sustainable partnerships between developing countries and Canadian society through the co-sharing of projects. Canadian partnership also manages CIDA's consultation policy and is the key interface for the Agency in external relations and consultations with its development partners.

The Canadian partnership program comprises three main sub-programs: industrial cooperation, voluntary sector and scholarships. The Industrial cooperation program (INC) promotes economic growth and private sector development in developing countries by responding to Canadian private sector initiatives to establish mutually beneficial, long-term ties between Canadian and developing country partners.

The Voluntary sector program focuses on grass-roots development and seeks to increase the capacity of organizations and institutions in developing countries to promote sustainable development in key socio-economic areas. The program has a strong emphasis on improving linkages between Canadian and developing country NGOs and also supports Canadian organizations and institutions working in such areas as the environment, public sector reform, human rights,

democracy and good governance to promote technology transfer and capacity building.

The Scholarships program administers various fellowships and awards programs, as well as regulations and policies governing the selection and recruitment of technical assistance cooperator/experts and in-country trainees.

### *Policy*

Policy branch formulates and maintains CIDA's policy base within the context of the ODA purpose and priorities and Canada's broader foreign policy objectives and interests. It provides advice, information and briefing materials on policy matters and strategic issues to the Minister, CIDA and other government departments, as well as specialised expertise on scientific and technical areas. In certain cases – e.g., environmental assessment – branch experts verify Agency compliance and legislation. The branch also manages consultations on policy matters with special interest groups and the general public.

Policy branch also takes the lead on the management of the international assistance envelope and allocations on behalf of CIDA. It produces corporate information required to meet national and international responsibilities for reporting on ODA expenditures.

At the international level, Policy branch seeks to improve the coordination of Canadian development policies with those of other donor countries – for example, through the Development Assistance Committee of the Organization for Economic Cooperation and Development (OECD). Policy branch also helps to represent Canada's interests in international fora and verifies that international commitments undertaken by this country are reflected in Canadian development policies.

The Central and Eastern Europe (CEE) program is highly responsive and designed to assist countries in the region during a critical time of transition. A small share of the assistance provided through this program is considered ODA.

The CEE program transfers knowledge and expertise to countries in the region through human resource development, institution-building, humanitarian and multilateral assistance, as well as policy advice. Initiatives supported by the program are delivered in partnership with the private sector, Non-governmental organizations (NGOs), academia, ethnic communities and all levels of Canadian government. These partnerships enable the program to leverage project contributions from Canada and recipient country partners.

### *Multilateral programs*

Multilateral programs involve the Canadian International Development Agency (CIDA) in the work of a very wide range of international organizations and institutions. These include the UN and its agencies – such as UNICEF – the Commonwealth, la Francophonie and the regional development banks for Africa, Asia, Latin America and the Caribbean. Most of CIDA's humanitarian assistance and emergency aid is also provided through the multilateral program.

CIDA's multilateral programming seeks to achieve results in the six priority areas in a number of ways. Along with other donor countries, CIDA provides core funding to multilateral organizations and institutions working in these areas. CIDA also seeks to influence the policies and practices of these bodies to maximise the effectiveness of their programming and operations. In addition, the multilateral program monitors, assesses and reports on the performance of international organizations and institutions.



### *Communications*

In keeping with government communications policy, Communications branch provides support to the Minister, President and CIDA branches to help them fulfill their responsibilities in this area. This support is provided as expert advice, media relations and analysis, public opinion research and in the form of printed and audio-visual materials.

Through its communications efforts, CIDA seeks to demonstrate to selected key publics, including youth, decision makers and opinion leaders, that it is an effective aid agency. It promotes greater awareness of international development and its impact and strengthens communications cooperation with domestic and international partners. Communications branch is also responsible for implementing the Agency's internal communications policy.

Through the Development information program (DIP), Communications branch works in partnership with non-governmental and private sector organizations and individuals to inform Canadians about development programs and issues, with a special emphasis on the important role and contributions Canadians make in developing countries.

### *Corporate services*

The Corporate services activity provides the Agency with support services that are not specific to any individual channel of program delivery. These services are rendered by the Agency executive, the Human resources and corporate services branch, the Information management and technology branch and the Performance review branch. The costs of these services are classified as indirect administration, as opposed to direct administration which can easily be identified with a particular channel of delivery.

## **Export Development Canada**

### **Objectives**

To support and develop Canada's export trade and Canadian capacity to engage in that trade.

## **International Development Research Centre**

### **Objectives**

The objects of the International Development Research Centre (IDRC), as stated in the Act of Parliament that established it, are to initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means of applying and adapting scientific, technical and other knowledge to the economic and social advancement of those regions. In carrying out those objects the Centre:

- enlists the talents of natural and social scientists and technologists of Canada and other countries;
- assists the developing regions to build up the research capabilities, the innovative skills and the institutions required to solve their problems;
- encourages generally the coordination of international development research; and
- fosters cooperation in research on development problems between the developed and developing regions for their mutual benefit.

Overall, the Centre aims to help developing countries use science and knowledge to find practical, long-term solutions to the social, economic and environmental problems they face.

## **International Joint Commission**

### **Objectives**

To implement the powers, responsibilities and functions assigned to the Commission by international treaties and agreements; to investigate and recommend upon any questions or matters of difference along the common frontier referred to it by the Governments of Canada and the United States; and to consider and, if appropriate, approve in accordance with the Boundary Waters Treaty of 1909, uses, diversions, or obstructions of waters on either side of the boundary affecting the natural level or flow of waters on the other side.

### **Business Line Descriptions**

#### *Operation and administration of the Canadian Section Office*

Commissioners and staff; associated operating expenses; payment of Canada's share of joint studies, surveys and investigations under applications and references pursuant to the Boundary Waters Treaty of 1909, including coordination of the work of international investigating boards; supervision of international boards of control established by the Commission; and payment of residual expenditures for surveys and investigations.

#### *Operation and administration of the Great Lakes Regional Office*

Surveillance, monitoring, coordination and assistance to the Governments in implementation of the Canada-United States Great Lakes Water Quality Agreement; staff and operation of the regional office under cost-sharing arrangements with the United States; and furnishing support to the Commission's Great Lakes Water Quality Board, Great Lakes Science Advisory Board, Council of Great Lakes Research Managers and Commission task forces dealing with Great Lakes water quality matters.

## Objectives

The NAFTA Secretariat, Canadian Section's program objective is to implement the dispute settlement provisions of the North American Free Trade Agreement (NAFTA), the Canada-Israel Free Trade Agreement and the Canada-Chile Free Trade Agreement, by providing support to panels established under the relevant agreements and by maintaining a court-like registry system relating to panel, committee, and tribunal proceedings of the relevant agreements.

## Business Line Descriptions

### *NAFTA Secretariat, Canadian Section*

Disputes relating to anti-dumping, countervailing duty and injury final determinations may be resolved under the NAFTA through the panel review process (chapter 19) as an alternative to judicial review. Disputes concerning the interpretation or application of the NAFTA (chapter 20) may be referred to a five-member panel. Disputes relating to the investment provisions of chapter 11 and the financial services provisions of chapter 14 of the NAFTA may be referred to dispute settlement under the Agreement.

Disputes arising under the dispute settlement provisions of chapter 8 of the Canada-Israel Free Trade Agreement and chapter N of the Canada-Chile Free Trade Agreement will be administered by the Canadian Section.

In the administration of the dispute settlement provisions of the relevant agreements, the NAFTA Secretariat, Canadian Section provides professional and advisory support to panels and committees, operates a court-like registry and coordinates all panel and financial aspects of the process.

Non-dispute related responsibilities include providing assistance to the commissions, as directed, and support for various non-dispute related committees and working groups.

## Northern Pipeline Agency

## Objectives

To facilitate the efficient and expeditious planning and construction of the Alaska Highway Gas Pipeline in a manner consistent with the best interests of Canada as defined in the *Northern Pipeline Act*.

## Business Line Descriptions

### *Regulation of construction of the Alaska Highway Gas Pipeline*

To carry out and give effect to the Agreement of September 20, 1977, between Canada and the United States; to facilitate the efficient and expeditious planning and construction of the pipeline, taking into account local, regional and national interests, including those of the native people, and carrying out federal responsibilities in relation to the pipeline; to facilitate consultation and coordination with the governments of the provinces and the territories; to maximize social and economic benefits while minimizing any adverse social and environmental effects; to advance national economic and energy interests and to ensure the highest possible degree of Canadian participation in all aspects of the planning, construction and procurement for the pipeline, while ensuring that the procurement of goods and services for the pipeline will be on generally competitive terms.



## Source of authorities

Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	\$	\$	\$							\$	\$
...	1,016,570,000	...	...	1,016,570,000	1	Operating expenditures					
...	...	100,503,722	...	100,503,722	1a	Operating expenditures					
...	...	...	1	12,027,364	1b	Transfer of \$12,027,364 from Foreign Affairs and International Trade Vote 5					
...	...	...	...	115,000		Transfer from: Vote 5					
...	...	...	...	22,126,000		TB Vote 10 <sup>(1)</sup>					
...	...	...	...	...		TB Vote 15 <sup>(1)</sup>					
...	1,016,570,000	100,503,723	34,268,364	1,151,342,087		Total—Vote 1	1,108,517,680	42,824,407	...	1,067,596,534	
...	114,061,000	...	...	114,061,000	5	Capital expenditures					
...	...	25,463,072	...	25,463,072	5a	Capital expenditures					
...	...	...	(12,027,364)	(12,027,364)		Transfer to: Vote 1					
...	...	...	(5,863,436)	(5,863,436)		Vote 10					
...	114,061,000	25,463,072	(17,890,800)	121,633,272		Total—Vote 5	121,552,968	80,304	...	176,522,923	
...	426,404,100	...	...	426,404,100	10	Grants and contributions					
...	...	25,691,000	...	25,691,000	10a	Grants and contributions					
...	...	46,607,438	...	46,607,438	10b	Transfer of \$5,863,436 from Foreign Affairs and International Trade Vote 5					
...	...	...	5,863,436	5,863,436		Transfer from: Vote 5					
...	426,404,100	72,298,438	5,863,436	504,565,974		Total—Vote 10	457,081,960	47,484,014	...	497,357,445	
...	65,218	...	1,728	66,946	(S)	Minister of Foreign Affairs—Salary and motor car allowance	66,946	...	...	66,215	
...	65,218	...	1,728	66,946	(S)	Minister for International Trade—Salary and motor car allowance	66,946	...	...	66,215	
...	250,000	...	(145,796)	104,204	(S)	Payments under the <i>Diplomatic Service (Special Superannuation Act)</i>	104,204	...	...	167,297	
...	96,816,000	...	(43,941,077)	52,874,923	(S)	Contributions to employee benefit plans	52,874,923	...	...	93,690,000	
10,932,761	(6,581,000)	...	6,581,000	10,932,761	(S)	Passport Office Revolving Fund	(3,331,325)	...	...	3,151,852	
...	...	...	4,172,670	4,172,670	(S)	Refunds of amounts credited to revenues in previous years	4,172,670	...	...	3,236,399	
...	...	...	36,418	36,418	(S)	Collection agency fees	36,418	...	...	36,234	
795,200	...	...	2,504,471	3,299,671	(S)	Spending of proceeds from the disposal of surplus Crown assets	2,504,477	...	...	1,929,049	
...	...	...	9,649,466	9,649,466	(S)	Losses on foreign exchange	9,649,466	...	...	16,388,321	
11,727,961	1,647,650,536	198,265,233	1,101,608	1,838,745,338		Total budgetary	1,753,297,333	90,388,721	15,059,280	1,860,208,484	

L11 Working capital advance for loans and advances to personnel working or engaged abroad in accordance with Vote L12e, *Appropriation Act No. 1, 1971*. Limit \$22,500,000 (Net)L12 Working capital advance for advances to posts abroad in accordance with Vote 630, *Appropriation Act No. 2, 1954*, amended by Vote L12, *Appropriation Act No. 3, 1989-90*. Limit \$50,000,000 (Net)

Total non-budgetary

Total Department—

Budgetary

Non-budgetary

Canadian Commercial Corporation

Program expenditures

Program expenditures

Transfer from TB Vote 15 <sup>(1)</sup>

Total—Vote 15

Total budgetary

(L) Deposits to the Corporation pursuant to the *Canadian Commercial Corporation Act*, section 11. Limit \$10,000,000 (Net)

Appropriations not required for the current year

Total non-budgetary

Total Program—

Budgetary

Non-budgetary

Canadian International Development Agency

Operating expenditures

Operating expenditures

Operating expenditures

Transfer from: TB Vote 10 <sup>(1)</sup>TB Vote 15 <sup>(1)</sup>

Total—Vote 20

Grants and contributions

Grants and contributions

Grants and contributions

Total—Vote 25

(S) Minister for International Cooperation—Salary and motor car allowance

(S) Payments (encashment of notes) to the International Financial Institution Fund Accounts (*International Development (Financial Institutions) Assistance Act* and previous years' Appropriation Acts)

## Ministry Summary—Continued

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$	\$	(S)	\$	\$	\$	\$
...	18,358,000	...	2,420,876	20,778,876	(S)	20,778,876	...	...	16,488,200
7,161	...	...	1,722	8,883	(S)	8,883	...	...	...
...	...	...	86,106,537	86,106,537	(S)	86,106,537	...	...	876,136
...	...	...	824	824	(S)	824	...	...	4,899
7,161	1,885,705,218	341,564,186	91,275,960	2,318,552,525		2,310,031,932	8,520,593	...	2,082,037,844
<b>International Financial Institutions Fund Accounts</b>									
	L30					The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$178,200,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institution Fund Accounts (Gross)			
...	1	...	178,199,999	178,200,000	L30a	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed (\$178,200,000 - \$79,212,000) \$98,988,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institution Fund Accounts (Gross)			
...	...	1	(79,212,001)	(79,212,000)	L30b	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$187,488,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institution Fund Accounts (Gross)			
...	...	1	88,499,999	88,500,000		187,412,252	75,748	...	226,111,752
...	1	2	187,487,997	187,488,000					
<b>International Financial Institutions Investment Accounts</b>									
	L35					Payment not to exceed US \$2,827,383 to the African Development Bank, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$4,440,000 on September 21, 2001, in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of capital subscriptions in International Financial Institutions (Gross)			
...	4,440,000	...	(4,440,000)	...					

L35a

Payment not to exceed US \$2,827,383 to the African Development Bank, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$4,440,000 on September 21, 2001, and the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed CDN \$985,022 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of capital subscriptions in International Financial Institutions (Gross)

Total—Vote L35

...	...	1	(1)	...
-----	-----	---	-----	-----

...	4,440,000	1	(4,440,001)	...
-----	-----------	---	-------------	-----

(S)

(L) Payments (encashment of notes) to International Financial Institutions—Capital subscriptions (Gross)

...	6,352,000	50,000	(6,402,000)	...
-----	-----------	--------	-------------	-----

### Caribbean Development Bank

(L) Authorization to subscribe for 8,124 callable shares of the capital stock of the Caribbean Development Bank in accordance with previous years' Appropriation Acts (Gross):

Unused authority at beginning of year (converted to Cdn \$ at that time)  
Exchange valuation adjustment to the unused authority at year end

78,118,758	...	...	...	78,118,758
------------	-----	-----	-----	------------

...	...	...	(6,193,834)	(6,193,834)
-----	-----	-----	-------------	-------------

78,118,758	...	...	(6,193,834)	71,924,924
------------	-----	-----	-------------	------------

Total <sup>(2)</sup>

### African Development Bank

Issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed US \$2,827,383 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of capital subscriptions in the African Development Bank (Gross)

Payment not to exceed US \$2,827,383 to the African Development Bank, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$4,440,000 on September 21, 2001 (Gross)

Total—Vote L35

...	...	...	4,440,000	4,440,000
-----	-----	-----	-----------	-----------

...	...	...	4,479,988	4,479,988
-----	-----	-----	-----------	-----------

...	...	...	8,919,988	8,919,988
-----	-----	-----	-----------	-----------

L35a

(L) Authorization to subscribe for 73,473 callable shares of the capital stock of the African Development Bank in accordance with previous years' Appropriation Acts (Gross):

Unused authority at beginning of year (converted to Cdn \$ at that time)  
Exchange valuation adjustment to the unused authority at year end

1,267,622,632	...	...	...	1,267,622,632
---------------	-----	-----	-----	---------------

...	...	...	(22,414,948)	(22,414,948)
-----	-----	-----	--------------	--------------

1,267,622,632	...	...	(22,414,948)	1,245,207,684
---------------	-----	-----	--------------	---------------

Total <sup>(2)</sup>

## Ministry Summary—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote				
	Main Estimates	Supplementary Estimates				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
<b>Asian Development Bank</b>									
	(S)								
3,041,220,451	...	...	...	3,041,220,451					
			(193,797,812)	(193,797,812)					
3,041,220,451	...	...	(193,797,812)	2,847,422,639					
						...	...	2,847,422,639	...
<b>Inter-American Development Bank</b>									
	(S)								
6,163,509,878	...	...	...	6,163,509,878					
			(488,688,777)	(488,688,777)					
6,163,509,878	...	...	(488,688,777)	5,674,821,101					
10,550,471,719	10,792,001	50,003	(525,529,387)	10,035,784,336		191,892,240	4,515,748	9,839,376,348	230,597,960
<b>Total non-budgetary</b>									
7,161 1,885,705,218	341,564,186		91,275,960	2,318,552,525		2,310,031,932	8,520,593	...	2,082,037,844
10,550,471,719	10,792,001	50,003	(525,529,387)	10,035,784,336		191,892,240	4,515,748	9,839,376,348	230,597,960
<b>Export Development Canada</b>									
	38a								
		I	...	I		...	I	...	...
...	...	(5,000,000)	(97,000,000)	...					
...	102,000,000	(5,000,000)	(6,948,410)	(6,948,410)					
...	...	...	...	...					
...	102,000,000	(5,000,000)	(103,948,410)	(6,948,410)		(6,948,410)	...	...	(2,605,649)
...	...	...	9,824,248	9,824,248		9,824,248	...	...	7,942,735
	(S)								



...	...	...	117,066,781	(S)	Losses on international exchange Appropriations not required for the current year	...	...	...	117,066,781	...	...	...	2,000,000
...	...	...	...			...	...	...	...	...	...	...	...
...	102,000,000	(4,999,999)	22,942,619	119,942,620	(S)	Total budgetary	...	...	119,942,619	1	...	...	7,337,086
516,800,000	...	...	...	516,800,000	(S)	(L) Payments for subscription to capital stock in the Corporation pursuant to the <i>Export Development Act</i> , section 11. Limit \$1,500,000,000 (Gross)	...	...	...	...	516,800,000	...	...
10,723,066,785	...	...	1,816,030,275	12,539,097,060	(S)	(L) Borrowing of the Corporation pursuant to sections 12, 13, and 14 of the Act, limited by paid-in capital and retained earnings (Net)	...	...	...	...	12,539,097,060	...	...
6,444,785,264	127,000,000	1,182,000,000	(4,235,447,272)	3,518,337,992	(S)	Total authorized limit of \$13,000,000,000 pursuant to section 24 of the <i>Export Development Act</i> related to loans made and committed in accordance with section 23 <sup>(1)</sup> Less: budgetary portion of the authority (see above) <sup>(2)</sup>	...	...	...	...	...	...	...
...	...	...	6,948,410	6,948,410		Total non-budgetary authority related to section 24 (Net) <sup>(1)</sup>	71,464,510	...	3,453,821,892	...	122,367,205	...	...
17,684,652,049	127,000,000	1,182,000,000	(2,412,468,587)	16,581,183,462		Total non-budgetary	71,464,510	...	16,509,718,952	...	122,367,205	...	...
...	102,000,000	(4,999,999)	22,942,619	119,942,620		Total Program— Budgetary	119,942,619	1	...	...	7,337,086	...	...
17,684,652,049	127,000,000	1,182,000,000	(2,412,468,587)	16,581,183,462		Non-budgetary	71,464,510	...	16,509,718,952	...	122,367,205	...	...
International Development Research Centre													
...	...	...	...	...	40	Payments to the International Development Research Centre	...	...	...	...	...	...	...
...	101,941,000	...	...	101,941,000		Transfer from TB Vote 15 <sup>(1)</sup>	...	...	...	...	...	...	...
...	...	...	287,000	287,000		Total—Vote 40	102,228,000	...	...	...	98,889,000	...	...
...	101,941,000	...	287,000	102,228,000		Total Program—Budgetary	102,228,000	...	...	...	98,889,000	...	...
International Joint Commission													
...	4,760,000	...	...	4,760,000	45	Program expenditures	...	...	...	...	...	...	...
...	...	4,279,931	...	4,279,931	45a	Program expenditures	...	...	...	...	...	...	...
...	...	...	145,000	145,000		Transfer from TB Vote 15 <sup>(1)</sup>	...	...	...	...	...	...	...
...	4,760,000	4,279,931	145,000	9,184,931	(S)	Total—Vote 45	8,971,865	213,066	...	...	7,497,642	...	...
...	489,000	...	(9,641)	479,359		Contributions to employee benefit plans	479,359	...	...	...	439,000	...	...
...	5,249,000	4,279,931	135,359	9,664,290		Total Program—Budgetary	9,451,224	213,066	...	...	7,936,642	...	...
NAFTA Secretariat, Canadian Section													
...	2,152,000	...	...	2,152,000	50	Program expenditures	...	...	...	...	...	...	...
...	...	725,750	...	725,750	50a	Program expenditures	...	...	...	...	...	...	...
...	...	...	25,000	25,000		Transfer from: TB Vote 10 <sup>(1)</sup>	...	...	...	...	...	...	...
...	...	...	16,000	16,000		TB Vote 15 <sup>(1)</sup>	...	...	...	...	...	...	...
...	2,152,000	725,750	41,000	2,918,750		Total—Vote 50	1,866,070	1,052,680	...	...	1,740,556	...	...

## Ministry Summary—Concluded

Available from previous years	Source of authorities			Adjustments and transfers	Total available for use	Vote	Disposition of authorities			
	As shown in	Main Estimates	Supplementary Estimates				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	(S)	\$	\$	\$	\$
...	...	152,000	...	(5,011)	146,989	(S)	146,989	...	...	141,000
...	...	...	...	71,686	71,686	(S)	71,686	...	...	...
...	2,304,000	725,750	107,675	3,137,425	3,137,425		2,084,745	1,052,680	...	1,881,556
<b>Total Program—Budgetary</b>										
<b>Northern Pipeline Agency</b>										
...	242,000	...	...	...	242,000	55	...	...	...	...
...	...	413,000	...	...	413,000	55a	...	...	...	...
...	242,000	413,000	...	...	655,000		288,007	366,993	...	234,067
...	23,000	...	1,045	...	24,045	(S)	24,045	...	...	22,000
...	265,000	413,000	1,045	679,045	679,045		312,052	366,993	...	256,067
<b>Total Program—Budgetary</b>										
11,735,122	3,755,946,754	545,248,101	116,650,266	4,429,580,243	4,429,580,243		4,313,978,905	100,542,058	15,059,280	4,074,377,679
28,272,134,809	137,792,001	1,182,050,003	(2,937,997,974)	26,653,978,839	26,653,978,839		250,887,419	4,515,748	26,398,575,672	364,298,576
<b>Total Ministry—Budgetary</b>										
<b>Non-Budgetary</b>										

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(T) Treasury Board Vote 15—Employment initiatives.

(\*) Includes the equivalent in Canadian dollars of the total number of callable shares specified in all original agreements.

(b) In accordance with sections 23 and 24 of the *Export Development Act*, the authorized limit of \$13 billion is for loans in support of export development. This authority is available for both budgetary and non-budgetary transactions.

However, since the authority is for loans it is shown as non-budgetary for reporting purposes.

# Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year
	\$	\$		\$	\$		\$	\$		\$	\$		\$	\$		\$	\$	
<b>International business development</b>	243,814,512	238,453,281		5,102,700	5,092,553		13,672,388		13,667,092	3,050,000	853,312					259,539,600	256,359,614	
<b>Trade and economic policy</b>	113,534,741	112,733,487		1,772,260	1,771,260		79,044,499		78,967,764							194,351,500	193,472,511	
<b>International security and cooperation</b>	257,158,173	253,482,548		5,643,240	5,594,895		386,517,587		339,148,429	1,200,000	1,263,235					648,119,000	596,962,637	
<b>Assistance to Canadians abroad (consular services)</b>	59,970,800	59,474,978		1,685,900	1,677,086		80,000		80,000	2,230,000	2,371,568					59,506,700	58,860,496	
<b>Public diplomacy</b>	81,373,100	77,541,713		2,054,500	2,054,487		25,231,500		25,198,675	1,103,000	553,700					107,556,100	104,241,175	
<b>Corporate services—</b>																		
<b>Budgetary</b>	245,908,101	216,235,450		98,369,972	98,358,480		124,204		124,204	15,890,000	14,617,391					328,512,277	300,100,743	
<b>Non-budgetary</b>																27,011,041	(12,469,331)	
<b>Services to other government departments</b>	243,222,700	239,627,275		7,004,700	7,004,207											250,227,400	246,631,482	
<b>Passport services</b>	125,036,514	118,400,754		14,952,113	14,952,113					129,055,866	136,684,192					10,932,761	(3,331,325)	
<b>Sub-total—</b>																		
<b>Budgetary</b>	1,370,018,641	1,315,949,486		136,585,385	136,505,081		504,670,178		457,186,164	152,528,866	156,343,398					1,858,745,338	1,753,297,333	
<b>Non-budgetary</b>																27,011,041	(12,469,331)	
<b>Revenues netted against expenditures</b>	(152,528,866)	(156,343,398)								(152,528,866)	(156,343,398)							
<b>Total Department—</b>																		
<b>Budgetary</b>	1,217,489,775	1,159,606,088		136,585,385	136,505,081		504,670,178		457,186,164							1,858,745,338	1,753,297,333	
<b>Non-budgetary</b>																27,011,041	(12,469,331)	
<b>Canadian Commercial Corporation—</b>																		
<b>Budgetary</b>	16,631,000	16,631,000														16,631,000	16,631,000	
<b>Non-budgetary</b>																10,000,000	10,000,000	
<b>Canadian International Development Agency</b>																		
<b>Geographic programs</b>	63,598,580	61,488,117					763,436,041		762,543,645							827,034,621	824,031,762	
<b>Countries in transition</b>	11,389,460	11,127,799					114,928,925		114,898,863							126,318,385	126,026,662	
<b>Multilateral programs—</b>																		
<b>Budgetary</b>	95,205,564	95,205,564					814,140,926		814,085,992							909,346,490	909,291,556	
<b>Non-budgetary</b>																10,035,784,336	191,892,240	
<b>Canadian partnership</b>	16,842,108	16,842,108					302,637,982		302,636,651							319,480,090	319,478,759	
<b>Policy</b>	19,223,528	19,009,735														19,223,528	19,009,735	

## Programs by Business Line—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
Communications	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Corporate services	9,857,791	9,856,915	...	...	4,440,300	4,435,669	...	...	...	...	14,298,091	14,292,584
	102,851,320	97,900,874	...	...	...	...	...	...	...	...	102,851,320	97,900,874
<b>Total Program—Budgetary</b>	<b>318,968,351</b>	<b>311,431,112</b>	<b>...</b>	<b>...</b>	<b>1,999,584,174</b>	<b>1,998,600,820</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>2,318,552,525</b>	<b>2,310,031,932</b>
<b>Non-budgetary</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>10,035,784,336</b>	<b>191,892,240</b>
<b>Export Development</b>												
Canada—												
Budgetary	119,942,620	119,942,619	...	...	...	...	...	...	...	...	119,942,620	119,942,619
Non-budgetary	...	...	...	...	...	...	...	...	...	...	16,581,183,462	71,464,510
<b>International Development</b>												
Research Centre—												
Budgetary	102,228,000	102,228,000	...	...	...	...	...	...	...	...	102,228,000	102,228,000
<b>International Joint Commission</b>												
Operation and administration of the												
Canadian Section Office	7,519,627	7,307,732	...	...	...	...	...	...	...	...	7,519,627	7,307,732
Operation and administration of the												
Great Lakes Regional Office	2,144,663	2,143,492	...	...	...	...	...	...	...	...	2,144,663	2,143,492
<b>Total Program—Budgetary</b>	<b>9,664,290</b>	<b>9,451,224</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>9,664,290</b>	<b>9,451,224</b>
<b>NAFTA Secretariat, Canadian</b>												
Section—												
Budgetary	3,137,425	2,084,745	...	...	...	...	...	...	...	...	3,137,425	2,084,745
<b>Northern Pipeline Agency</b>												
Regulation of construction of the Alaska Highway Gas Pipeline	679,045	312,052	...	...	...	...	...	...	...	...	679,045	312,052
<b>Total Program—Budgetary</b>	<b>679,045</b>	<b>312,052</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>679,045</b>	<b>312,052</b>
<b>Total Ministry—Budgetary</b>	<b>1,788,740,506</b>	<b>1,771,686,840</b>	<b>136,585,385</b>	<b>136,505,081</b>	<b>2,504,254,352</b>	<b>2,455,786,984</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>4,429,580,243</b>	<b>4,313,978,905</b>
<b>Non-budgetary</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>26,653,978,839</b>	<b>250,887,419</b>



# Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Used in the current year		Available for use in subsequent years
	Main Estimates	Supplementary Estimates			Variance	Used in the current year	
\$	\$	\$	\$	\$	\$	\$	\$
...	2,000,000	...	(1,570,000)	430,000	...	429,000	206,000
...	...	28,000,000	2,000,000	30,000,000	...	30,000,000	...
...	...	10,986,564	3,863,436	14,850,000	...	14,850,000	...
...	...	500,000	...	500,000	...	500,000	...
...	...	...	14,000,000	14,000,000	...	14,000,000	...
...	...	75,000	...	75,000	...	...	...
...	...	75,000	...	75,000	...	75,000	...
...	...	39,636,564	19,863,436	59,500,000	...	59,425,000	...
...	60,000	...	...	60,000	...	60,000	60,000
...	6,443,000	3,674,674	...	10,117,674	...	10,090,701	6,443,000
...	100,000	...	(96,000)	4,000	...	4,000	125,000
...	4,873,100	...	4	4,873,104	...	4,873,104	4,887,166
...	...	14,000,000	(14,000,000)	...	...	...	...
...	...	1,000,000	...	1,000,000	...	1,000,000	...
...	...	...	...	...	...	...	5,000,000
...	11,476,100	18,674,674	(14,095,996)	16,054,778	...	16,023,805	16,515,166
...	13,500,000	...	...	13,500,000	...	13,496,239	13,456,288
...	7,839,000	2,407,500	(19,000)	10,227,500	...	10,198,436	8,249,436
...	4,000	...	...	4,000	...	4,000	4,000
...	21,343,000	2,407,500	(19,000)	23,731,500	...	23,698,675	21,709,724
...	...	...	...	...	...	32,825	...



## Transfer Payments—Continued

Available from previous years	Source of authorities			Disposition of authorities		
\$	As shown in	Supplementary Estimates	Adjustments transfers	Total available for use	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$
...	15,000	5,000	...	20,000	20,000	...
...	250,000	...	(145,796)	104,204	...	...
...	265,000	5,000	(145,796)	124,204	104,204	...
...	35,084,100	60,723,738	4,032,644	99,840,482	124,204	...
...	...	...	...	...	99,700,684	...
...	...	...	...	...	139,798	...
...	...	...	...	...	...	38,613,187
...	...	...	...	...	...	...
...	390,000	...	(100,000)	290,000	290,000	...
...	9,520,000	...	(300,612)	9,219,388	9,215,092	...
...	4,623,000	...	(890,000)	3,733,000	4,296	...
...	14,533,000	...	(1,290,612)	13,242,388	3,733,000	...
...	...	...	...	...	13,238,092	...
...	...	...	...	...	4,296	...
...	127,000	...	8,865	135,865	...	...
...	350,000	...	33,604	383,604	135,864	1
...	881,000	...	(20,134)	860,866	383,602	2
...	5,397,000	...	1,280,997	6,677,997	860,866	...
...	...	...	...	...	6,677,997	...
...	8,833,000	...	915,240	9,748,240	9,748,240	...
...	121,000	...	7,560	128,560	...	...
...	365,000	...	123,000	488,000	128,557	3
...	428,000	...	99,076	527,076	486,627	...
...	545,000	...	(13,209)	531,791	527,076	...
...	53,000	...	9,500	62,500	531,791	...
...	...	...	...	...	62,144	...
...	...	...	...	...	...	...
...	17,100,000	...	2,444,499	19,544,499	...	...
...	...	...	...	...	19,542,764	...
...	...	...	...	...	1,735	...
...	10,170,000	...	(5,000)	10,165,000	...	...
...	13,660,000	...	58,000	1,424,000	8,809,360	...
...	5,077,000	...	242,000	5,319,000	1,407,277	...
...	...	...	...	...	16,723	...
...	...	...	...	...	5,318,788	...
...	...	...	...	...	212	...
...	...	...	...	...	1,355,640	...
...	...	...	...	...	9,188,000	...
...	...	...	...	...	1,263,754	...
...	...	...	...	...	4,727,361	...

## Commonwealth youth program (703,538 Pounds Sterling)

1,575,000	...	134,600	1,709,600	Contributions for Canada's Clean Development Mechanism and Joint Implementation Office	1,693,552	16,048	...	1,569,950
600,000	2,500,000	506,000	3,606,000	Food and Agriculture Organization (US \$8,932,050)	3,605,425	575	...	220,000
13,942,000	...	...	13,942,000	International Civil Aviation Organization (US \$1,151,470)	12,969,069	972,931	...	13,350,758
1,797,000	...	...	1,797,000	International Labour Organization (US \$5,466,734)	1,757,767	39,233	...	1,786,000
8,533,000	...	1,040,000	9,573,000	International Maritime Organization (182,875 Pounds Sterling)	9,287,418	285,582	...	9,395,128
409,000	...	13,525	422,525	North Atlantic Treaty Organization— Civil administration (8,816,800 Euro)	416,279	6,246	...	384,499
12,405,000	...	...	12,405,000	Science programs (53,072,000 Belgian Francs)	12,282,042	122,958	...	9,420,344
1,879,000	...	...	1,879,000	Activities of the international French-speaking community	1,875,936	3,064	...	1,254,205
792,000	...	(25,806)	766,194	Secrétariat technique permanent des conférences ministérielles de l'éducation, de la jeunesse et des sports des pays d'expression française (28,063,397 CFA)	765,194	1,000	...	710,360
60,000	5,000	...	65,000	United Nations Fund for Indigenous Populations	64,500	500	...	50,300
30,000	...	...	30,000	United Nations Educational, Scientific and Cultural Organization (US \$9,587,651)	30,000	...	...	30,000
14,965,000	...	...	14,965,000	United Nations Organization (US \$37,346,800)	13,494,834	1,470,166	...	12,844,583
58,295,000	...	5,492,602	63,787,602	World Health Organization (US \$10,689,066)	62,541,896	1,245,706	...	53,754,027
16,685,000	...	...	16,685,000	United Nations peacekeeping operations (US \$77,857,431)	16,047,455	637,545	...	16,206,716
121,528,000	(9,903,190)	...	111,624,810	Projects and development activities resulting from Francophone summits	77,125,230	34,499,580	...	98,522,784
5,550,000	1,950,000	63,932	7,563,932	Organization for the Prohibition of Chemical Weapons (2,060,000 Euro)	7,563,932	...	...	9,712,715
2,898,000	...	...	2,898,000	Organization for Security and Cooperation in Europe (11,043,720 Euro)	2,550,392	347,608	...	2,193,016
15,539,000	...	...	15,539,000	Non-proliferation, arms control and disarmament (US \$408,474)	13,161,787	2,377,213	...	15,900,520
638,000	(233)	...	637,767	Comprehensive Nuclear-Test-Ban Treaty Organization (US \$2,424,435)	34,679	603,088	...	48,116
3,784,000	...	...	3,784,000	Support of Canadian interests abroad	2,820,200	963,800	...	2,697,822
600,000	(42,271)	...	557,729	Support of foreign policy consultation, research and outreach	540,813	16,916	...	598,083
993,000	...	...	1,911,000	United Nations Voluntary Fund for the Environment	1,735,615	175,385	...	1,349,278
925,000	...	...	925,000	Inter-American Institute for Cooperation on Agriculture (US \$3,400,073)	925,000	...	...	925,000
5,307,000	...	...	5,307,000	Roosevelt Campobello International Park Commission (US \$764,500)	5,032,844	274,156	...	5,421,110
1,193,000	...	...	1,193,000	Organization of American States (US \$9,227,100)	1,180,923	12,077	...	1,132,595
14,403,000	...	...	14,403,000	Peace Implementation Council (772,650 Euro)	14,171,269	231,731	...	14,062,793
1,087,000	...	24,524	1,111,524	Permanent Court of Arbitration (38,650 Netherlands Guilders)	1,111,524	...	...	2,167,900
24,000	...	1,943	25,943	International Fact Finding Commission (13,992 Swiss Francs)	25,943	...	...	21,818
13,000	...	1,794	14,794	Contributions for Asia-Pacific Initiatives	14,794	...	...	12,864
1,981,000	(200,000)	...	1,781,000	Youth international internship program	1,317,964	463,036	...	1,353,738
5,952,000	705,000	...	6,657,000	Peacebuilding and human security program	6,656,916	84	...	5,987,421
6,500,000	...	2,170,000	8,670,000	Northern dimension of Canada's foreign policy	8,669,205	795	...	8,370,299
1,700,000	...	(783,000)	917,000	International environmental agreements	916,422	578	...	872,849
1,788,000	700,000	125,112	2,613,112	United Nations international drug control program	2,613,112	...	...	2,323,337
1,500,000	...	...	1,500,000	Inter-American Drug Abuse Control Commission	1,500,000	...	...	1,500,000
600,000	...	...	600,000	Canadian Landmine Fund	600,000	...	...	600,000
4,654,000	(4,902)	...	5,016,098	Royal Commonwealth Society of Canada	5,015,552	546	...	5,588,570
20,000	...	...	20,000	International Atomic Energy Agency (US \$6,791,209)	20,000	...	...	20,000
10,600,000	(123,000)	...	10,477,000		9,279,537	1,197,463	...	7,928,600

## Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	...	1,256,000	14,000	1,270,000	...	...	628,000
...	...	950,000	50,000	1,000,000	...	...	1,000,000
...	...	250,000	(67,224)	182,776	...	...	3,874,987
...	...	195,000	5,000	200,000	...	...	200,000
...	...	433,700	320,000	753,700	...	...	1,209,000
...	...	1,350,000	1,417,703	2,767,703	...	...	...
...	...	...	...	...	...	...	1,219,333
...	358,357,000	11,574,700	531,109	370,462,809	47,338,185	...	333,498,533
...	80,000	...	...	80,000	...	...	80,000
...	1,500,000	...	...	1,500,000	...	...	2,287,940
...	391,570,000	11,574,700	1,684,996	357,485,480	47,344,216	...	458,911,555
<b>Departmental Summary by Business Line</b>							
...	16,533,000	...	(2,860,612)	13,672,388	5,296	...	10,652,042
...	17,100,000	39,636,564	22,307,935	79,044,499	76,735	...	112,599,040
...	369,833,100	30,249,374	(13,564,887)	386,517,587	47,369,158	...	350,013,699
...	80,000	...	...	80,000	...	...	80,000
...	22,843,000	2,407,500	(19,000)	25,231,500	32,825	...	23,997,664
...	265,000	5,000	(145,796)	124,204	...	...	182,297
...	426,654,100	72,298,438	5,717,640	457,186,164	47,484,014	...	497,524,742
<b>Canadian International Development Agency</b>							
<b>Grants</b>							
...	51,000,000	124,042,000	(39,126,488)	135,915,512	50,001	...	58,373,811
...	5,000,000	(5,000,000)	...	...	...	...	...

Humanitarian assistance or disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities and appeals

Grants to Canadian, international, regional and developing country institutions, organizations and agencies, to provincial and municipal governments, their organizations and agencies in support of development cooperation and development education programs and to international non-governmental organizations in support of development assistance programs, projects and activities

Items not required for the current year

6,000,000

6,000,000

3,000,000

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Items not required for the current year

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## Transfer Payments—Continued

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in				Available for use in subsequent years			
\$	\$	\$	\$	\$	Used in the current year	Variance	\$	Used in the previous year
...	76,743,000	(38,615,603)	...	38,127,397	38,126,066	1,331	...	30,922,078
...	8,248,000	...	(256,850)	7,991,150	7,991,150	...	...	8,079,441
...	85,391,000	(38,615,603)	(256,850)	46,518,547	46,517,216	1,331	...	39,401,519
...	472,954,000	343,626,397	(156,192,190)	660,388,207	660,293,776	94,431	...	625,238,838
<b>Total—Grants</b>								
<b>Contributions</b>								
Geographic programs								
Development assistance, including payments for loan agreements issued under the authority of previous Appropriation Acts, to developing countries and their agencies and institutions in such countries and contributions to Canadian, other donor country, international and regional institutions, organizations and agencies, to provincial governments, their organizations and agencies, and to Canadian private sector firms in support of regional and country specific development projects, programs and activities								
...	631,061,000	39,654,400	(52,717,942)	617,997,458	617,157,721	839,737	...	628,691,972
Humanitarian assistance or disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities and appeals								
...	...	...	2,023,071	2,023,071	2,020,413	2,658	...	3,284,415
Programming against hunger, malnutrition and disease through developing countries, their agencies and persons in such countries, Canadian non-governmental organizations or development institutions for the benefit of recipients in developing countries								
...	...	...	1,000,000	1,000,000	1,000,000	...	...	500,000
...	...	...	...	...	...	...	...	...
...	631,061,000	39,654,400	(49,694,871)	621,020,529	620,178,134	842,395	...	632,476,387
<b>Items not required for the current year</b>								



Countries in transition

Contributions for cooperation with countries in transition

...	109,386,000	(5,876,680)	...	103,509,320	...	103,479,260	30,060	...	119,734,633
Union									
Humanitarian assistance or disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities and appeals									
...	...	...	...	1,074,360	1,074,360	1,074,360	...	...	1,708,643
...	...	...	...	...	...	...	...	...	...
...	109,386,000	(5,876,680)	1,074,360	1,074,360	104,583,680	104,553,620	30,060	...	121,443,276
Items not required for the current year									
Multilateral programs									
Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, to international financial institutions									
...	100,000	...	363,211	463,211	...	463,194	17	...	240,801
Programming against hunger, malnutrition and disease through international development and nutritional institutions, international non-governmental organizations or the International Development Research Centre for the benefit of recipients in developing countries									
...	100,000	...	63,564,124	63,664,124	...	63,664,123	1	...	20,395,507
...	1,300,000	(156,116)	...	1,143,884	...	1,143,884	...	...	1,279,963
Contribution to the Inter-American Development Bank									
Programming against hunger, malnutrition and disease through developing countries, their agencies and persons in such countries, Canadian non-governmental organizations or development institutions for the benefit of recipients in developing countries									
...	90,881,000	(49,292,173)	...	41,588,827	...	41,585,267	3,560	...	60,094,173
Humanitarian assistance or disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities and appeals									
...	100,000	...	2,574,704	2,674,704	...	2,666,445	8,259	...	3,469,088
Incentives to Canadian, international and developing country private investors, institutions, organizations, and governments in support of industrial cooperation programs, projects and activities									
...	...	...	750,000	750,000	...	750,000	...	...	375,000
...	92,481,000	(49,448,289)	67,252,039	110,284,750	...	110,272,913	11,837	...	85,854,532
Canadian partnership									
Contributions to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies, to provincial and municipal governments, their organizations and agencies in support of development cooperation and development education programs and to international non-governmental organizations in support of development assistance programs, projects and activities									
...	111,102,000	(24,000,000)	106,334,253	193,436,253	...	193,436,253	...	...	185,941,908

(S) Statutory transfer payment.

(S) Statutory transfer payment.

## Details of Respendable Amounts

Department	Budgetary (respendable revenues)	50,000	9,493	14,726	Export Development Canada	Non-budgetary (respendable receipts)	173,000,000	215,184,616	170,198,071
International business development	Canadian business centres								
	Trade fairs and investment/technology missions	3,000,000	843,819	1,581,099					
		3,050,000	853,312	1,595,825					
		1,200,000	1,263,235	796,811					
International security and cooperation	Assistance to Canadians abroad (consular services)								
	Specialized consular fees	2,230,000	2,371,568	2,227,629					
	Public diplomacy								
	Canadian education centres	1,103,000	553,700	947,000					
Corporate services	International Telecommunication Services	2,090,000	1,107,438	879,019					
	Training services by the Canadian Foreign Service Institute	5,000,000	4,582,797	4,508,119					
	Real property services abroad	8,800,000	8,927,156	6,467,279					
		15,890,000	14,617,391	11,854,417					
Passport services	Passport fees	129,055,866	136,684,192	101,582,660					
		152,528,866	156,343,398	119,004,342					
Non-budgetary (respendable receipts)	Loans and advances to personnel posted abroad	...	9,539,814	12,876,924					
	Advances to fund posts abroad	...	838,357,949	691,173,719					
Total Department—Budgetary Non-budgetary		152,528,866	156,343,398	119,004,342					
		...	847,897,763	704,050,643					

## Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
<b>Non-tax revenues—</b>				
Return on investments— <sup>(1)</sup>				
Loans, investments and advances—				
governments	...	239		
Personnel posted abroad	380,240	444,177		
Other accounts—				
Interest on mission bank accounts	229,130	454,928		
Enterprise Crown corporations—				
Export Development Canada—Dividends	...	95,000,000		
Other enterprise Crown corporations—				
Canadian Commercial Corporation	74,394	82,902		
	683,764	95,982,246		
<b>Refunds of previous years' expenditures—</b>				
Other grants and contributions	5,223,056	493,061		
Accountable advances	110,602	344,031		
Capital	235,037	634,703		
Operating	2,210,825	15,422,408		
Sundries	130,935	111,377		
Adjustments to prior year's payables	581,841	1,858,504		
	8,492,296	18,864,084		
<b>Sales of goods and services—</b>				
Rights and privileges—				
Passport sales	136,179,399	91,369,600		
Lease and use of public property—				
Co-location	8,325,956	6,542,613		
Services of a regulatory nature—				
Other import/export permits	2,371,855	2,227,629		
Consular fees—Passport purchase	47,552,648	48,783,028		
	49,924,503	51,010,657		
<b>Services of a non-regulatory nature—</b>				
Net—Voted revenue—Other	6,589,554	7,008,867		
business services	1,108,606	845,786		
Net—Voted revenue—Telecommunication	7,698,160	7,854,653		
services				
Other fees and charges—				
International youth exchange program	1,263,235	796,811		
Passport Office miscellaneous revenue	152,958	8,701,248		
Deposit and unclaimed cheques	5,544	...		
Deferred revenues—Softwood lumber quota fees	741	6,396		
Sundries	7,830	240,536		
	1,430,308	9,744,991		
	203,558,326	166,522,514		
<b>Proceeds from the disposal of surplus Crown assets</b>				
Miscellaneous non-tax revenues—				
Gain on sale of capital assets—				
Real property	24,688,211	18,160,175		
Gain on exchange for revaluation at year-end	7,570,998	14,282,533		
Fines	8,600	13,500		
Import/export permits—Softwood lumber	857,038	2,618,772		
Interest on overdue accounts receivable	217,321	220,234		
Other fees and charges	9,721	12,444		
Other import/export permits	16,152,688	16,751,383		
Program for Export Market Development—				
Contributions	2,560,162	5,549,335		
Rental revenue	18,204,669	17,328,350		
Sales of publications	3,375	4,846		
Security deposits	19,144	...		
Services rendered to Passport Office	4,447,464	4,447,464		
Softwood lumber quota fees	3,980	1,820,479		
Sundries	196,369	174,909		
	74,939,740	81,384,424		
<b>Total Department</b>	<b>290,178,597</b>	<b>365,349,335<sup>(2)</sup></b>		
<b>Canadian International Development Agency</b>				
<b>Non-tax revenues—</b>				
Return on investments— <sup>(1)</sup>				
Loans, investments and advances—				
International development assistance—Loans to				
developing countries	1,604,497	4,562,922		
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	8,313,676	20,157,103		
Repayment of loans to developing countries	1,242,471	436,064		
Adjustments to prior year's payables	3,803,151	937,528		
	13,359,298	21,530,695		
<b>Sales of goods and services—</b>				
Other fees and charges—				
Services and commitment charges on loans to developing				
countries	39,013	57,289		
	1,722	7,161		

(1) Interest unless otherwise indicated.  
(2) Amends reporting in previous year's Public Accounts.





# SECTION 10

2002-2003

*PUBLIC ACCOUNTS OF CANADA*

## Governor General

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**Objectives**

To enable the Governor General of Canada to perform his/her constitutional and traditional roles; and to provide for the administration of Honours.

**Business Line Descriptions***Governor General*

Provides for the payment of the Governor General's salary, for the costs of the Governor General's annual program including visits in Canada and abroad, for the citizen access and visitor services program at Rideau Hall and the operation of the office and residences.

*Honours*

Provides for the administration of programs in the National Honours system, including the Order of Canada, the Order of Military Merit, the Canadian Bravery Decorations, the Meritorious Service Decorations, Exemplary Service Medals, Special Service Medals, Commemorative and other medals; provides funding for the administration of the Governor General's Academic Medals and the Governor General's Caring Canadian Award; also provides for the administration of the Canadian Heraldic Authority.

*Former Governors General*

Provides for expenditures in respect of the activities performed by former Governors General, which devolve upon them as a result of their having occupied that office and of the pensions of former Governors General or their spouses.

# Ministry Summary

Available from previous years	Source of authorities				Vote	Disposition of authorities				
	As shown in			Adjustments and transfers		Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	\$	\$	\$							
...	15,558,000	...	...	...	1	15,558,000				
...	...	2,550,250	...	...	1a	2,550,250				
...	...	...	...	537,000		537,000				
...	15,558,000	2,550,250	...	537,000		18,645,250				
...	106,000	...	...	2,100	(S)	108,100	18,265,356	379,894	...	16,000,301
...	354,000	...	(38,279)	315,721	(S)	315,721	108,100	...	...	106,175
...	1,661,000	...	219,523	1,880,523	(S)	1,880,523	315,721	...	...	321,115
...	...	...	...	6,000	(S)	6,000	1,880,523	...	...	1,653,000
309	...	...	...	6,309	(S)	6,309	6,000	...	309	...
309	17,679,000	2,550,250	726,344	20,955,903		20,575,700	20,575,700	379,894	309	18,080,591

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority

(1) Treasury Board Vote 15—Compensation adjustments.

## Program by Business Line

	Operating			Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Authorities available for use	Authorities used in the current year	Authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governor General	16,437,161	16,304,850	...	...	...	...	...	...	...	...	...	16,437,161	16,304,850
Honours	3,609,361	3,407,018	...	...	...	...	...	...	...	...	...	3,609,361	3,407,018
Former Governors General	593,660	548,111	...	...	315,721	315,721	...	...	...	...	...	909,381	863,832
<b>Total Ministry—Budgetary</b>	<b>20,640,182</b>	<b>20,259,979</b>	...	...	<b>315,721</b>	<b>315,721</b>	...	...	...	...	...	<b>20,955,903</b>	<b>20,575,700</b>

## Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in	Supplementary Estimates	Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$
...	11,000	...	(11,000)	...	...	...	...
...	354,000	...	(38,279)	315,721	315,721	...	...
...	365,000	...	(49,279)	315,721	315,721	...	...
<b>Total Ministry</b>							
...	...	...	(49,279)	315,721	315,721	...	...
...	...	...	(49,279)	315,721	315,721	...	...

**Grants**  
 Former Governors General  
 Grants to surviving spouses of former Governors General to provide for expenses incurred in the performance of Crown-related activities  
 (S) Annuities payable under the *Governor General's Act*

(S) Statutory transfer payment.



Revenues

	Current year	Previous year
	\$	\$
Non-tax revenues—		
Refunds of previous year's expenditures	2,000	...
Proceeds from the disposal of surplus Crown assets	6,000	309
Miscellaneous non-tax revenues	127,323	158,431
Total Ministry	135,323	158,740



# SECTION 11

2002-2003

*PUBLIC ACCOUNTS OF CANADA*

## Health

### Department

Canadian Institutes of Health Research  
Hazardous Materials Information Review  
Commission  
Patented Medicine Prices Review Board

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## Department

### Objectives

To help the people of Canada maintain and improve their health.

### Business Line Descriptions

#### *Health care policy*

This business line supports policy development, analysis and communications related to leadership on all areas of Canada's health system, with clear emphasis on ensuring the viability and accessibility of Medicare and collaborative efforts, with provinces/territories and other stakeholders, to strengthen, modernize and sustain Canada's health system.

#### *Health promotion and protection*

This business line is responsible for developing a cohesive, coherent, consistent and horizontal approach to its activities in managing the risks and benefits to health for Canadians. It achieves these results through the development of policies and programs that support disease, illness and injury prevention and health promotion. The business line supports action to promote health by addressing determinants that fall both within and outside of the health sector throughout the human life cycle. The delivery of the population health approach, and its prevention and promotion activities recognizes and emphasizes the importance of health throughout the human life cycle which takes place through a framework based on three stages of life: childhood and youth, early to mid-adulthood, and later life with a specific recognition of investment in early childhood as a means to better health throughout life.

This business line also promotes healthy and safe living, working and recreational environments by anticipating, preventing and responding to health risks posed

by food, water, occupational and environmental hazards, diseases, chemical and consumer products, alcohol and controlled substances, tobacco, pest control products, and peacetime disasters. It ensures that the drugs, medical devices, and other therapeutic products available to Canadians are safe, effective and of high quality.

#### *First Nations and Inuit health*

This business line carries out its mandate through:

- the provision of community-based health promotion and prevention programs on-reserve and in Inuit communities;
- the provision of non-insured health benefits to First Nations and Inuit people regardless of residence in Canada; and
- the provision of primary care and emergency services on reserve in remote and isolated areas where no provincial services are readily available.

Health Canada also supports the transition to increased control and management of these health services based on a renewed relationship with First Nations and the Inuit and a refocused federal role. Health Canada participates in government policy development on aboriginal issues.

#### *Information and knowledge management*

This business line is responsible for improving the evidence base (both information and analysis) for decision-making and public accountability; updating the long-range strategic framework and policies that establish, direct and redirect the involvement of the federal government in health research policy; developing the creative use of modern information and communications technologies (including the information highway) in the health sector; and, in cooperation with the

provinces and territories, the private sector and international partners, providing advice, expertise and assistance with respect to information management and information technology, planning and operations.

#### *Departmental management and administration*

This business line is responsible for providing administrative services to the Department.

## Canadian Institutes of Health Research

### Objectives

To excel, according to international standards of scientific excellence, in the creation of new knowledge, and its translation into improved health, more effective health services and products, and a strengthened Canadian health care system.

### Business Line Descriptions

#### *Creation and translation of new knowledge for improving health*

To create new knowledge and translate it into improved health for Canadians, improved services and products and a strengthened health care system. Canadian Institutes of Health Research will establish institutes, funding mechanisms and other structures to build and strengthen a broad, flexible, national research capacity and enable strategic research initiatives that address Canadian priorities. Institutes will be constituted to maximize the involvement of researchers, users, health practitioners, government policy makers, private sector and other partners, in the development and implementation of health research strategies and policies and the translation of research results into health and economic benefits for Canadians.

## HEALTH 11 3



## Ministry Summary

Available from previous years		Source of authorities				Vote	Department	Disposition of authorities			
		As shown in			Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
		Main Estimates	Supplementary Estimates	Adjustments and transfers							
\$	\$	\$	\$	\$	\$			\$	\$	\$	\$
...	1,281,190,878	...	...	...	1,281,190,878	1	Operating expenditures	...	...	...	...
...	...	103,615,535	...	...	103,615,535	1a	Transfer of \$110,678,497 from Health Vote 5	...	...	...	...
...	...	51,391,781	...	...	51,391,781	1b	Transfer of \$24,087,798 from Health Vote 5	...	...	...	...
...	...	...	134,766,295	...	134,766,295		Transfer from: Vote 5	...	...	...	...
...	...	...	3,000,000	...	3,000,000		TB Vote 5 <sup>(1)</sup>	...	...	...	...
...	...	...	857,887	...	857,887		TB Vote 10 <sup>(1)</sup>	...	...	...	...
...	...	...	24,059,000	...	24,059,000		TB Vote 15 <sup>(1)</sup>	...	...	...	...
...	1,281,190,878	155,007,316	162,683,182	...	1,598,881,376		Total—Vote 1	1,578,657,516	20,223,860	...	1,470,270,178
...	1,167,365,000	...	...	...	1,167,365,000	5	Grants and contributions	...	...	...	...
...	...	1	...	...	1	5a	Grants	...	...	...	67,988
...	...	1	...	...	1	5b	Grants	...	...	...	82,451,000
...	...	...	(134,766,295)	...	(134,766,295)		Transfer to Vote 1	...	...	...	...
...	1,167,365,000	2	(134,766,295)	...	1,032,598,707		Total—Vote 5	1,032,035,032	563,675	...	1,122,371,666
...	65,218	...	1,728	...	66,946	(S)	Minister of Health—Salary and motor car allowance	66,946	...	...	67,988
...	88,042,000	...	18,796,005	...	106,838,005	(S)	Contributions to employee benefit plans	106,838,005	...	...	82,451,000
...	...	...	(15,662)	...	(15,662)	(S)	Payments for insured health services and extended health care services	(15,662)	...	...	(335,301)
151,000	...	...	291,345	...	442,345	(S)	Spending of proceeds from the disposal of surplus Crown assets	283,116	8,229	151,000	562,494
...	...	...	2,500	...	2,500	(S)	Court awards	2,500	...	...	...
...	...	...	16,086	...	16,086	(S)	Collection agency fees	16,086	...	...	22,832
...	...	...	...	...	...		Appropriations not required for the current year	...	...	...	3,666,596
151,000	2,536,663,096	155,007,318	47,008,889	...	2,738,830,303		Total Department—Budgetary	2,717,883,539	20,795,764	151,000	2,679,077,453
...	20,183,000	...	...	...	20,183,000	10	Canadian Institutes of Health Research	...	...	...	...
...	...	12,561,139	...	...	12,561,139	10a	Operating expenditures	...	...	...	...
...	...	...	55,000	...	55,000		Operating expenditures	...	...	...	...
...	...	...	50,000	...	50,000		Transfer from: TB Vote 10 <sup>(1)</sup>	...	...	...	...
...	...	...	...	...	...		TB Vote 15 <sup>(1)</sup>	...	...	...	...
...	20,183,000	12,561,139	105,000	...	32,849,139		Total—Vote 10	31,870,855	978,284	...	27,639,650
...	443,164,000	...	...	...	443,164,000	15	Grants	...	...	...	...
...	...	172,137,000	...	...	172,137,000	15a	Grants	...	...	...	...
...	...	300,000	...	...	300,000	15b	Grants	...	...	...	...
...	443,164,000	172,437,000	...	...	615,601,000		Total—Vote 15	586,836,186	28,774,814	...	494,540,211

...	1,955,000	...	772,584	2,727,584	...	2,727,584	...	1,967,000
...	...	...	...	...	...	...	...	...
535	...	...	...	535	...	...	535	...
535	465,302,000	184,998,139	877,584	651,178,258	...	621,424,625	29,753,633	524,146,861
<b>Hazardous Materials Information Review Commission</b>								
...	2,533,000	...	...	2,533,000	20	Program expenditures	...	2,531,768
...	...	204,250	...	...	20a	Program expenditures	...	...
...	...	150,500	...	...	20b	Program expenditures	...	...
...	...	...	20,000	20,000	Transfer from: TB Vote 5 <sup>(1)</sup>			
...	...	...	96,942	96,942	TB Vote 10 <sup>(1)</sup>			
...	...	...	41,000	41,000	TB Vote 15 <sup>(1)</sup>			
...	2,533,000	354,750	157,942	3,045,692	Total—Vote 20	3,044,610	1,082	2,531,768
...	407,000	...	...	407,000	Contributions to employee benefit plans	407,000	...	417,000
...	...	...	...	...	Appropriations not required for the current year	...	...	101,843
...	2,940,000	354,750	157,942	3,452,692	<b>Total Program—Budgetary</b>	<b>3,451,610</b>	<b>1,082</b>	<b>3,050,611</b>
<b>Patented Medicine Prices Review Board</b>								
...	3,238,000	...	...	3,238,000	25	Program expenditures	...	3,534,863
...	...	664,281	...	664,281	25a	Program expenditures	...	468,000
...	...	...	8,000	8,000	Transfer from: TB Vote 10 <sup>(1)</sup>			
...	...	...	103,000	103,000	TB Vote 15 <sup>(1)</sup>			
...	3,238,000	664,281	111,000	4,013,281	Total—Vote 25	3,769,172	244,109	...
...	443,000	...	19,099	462,099	Contributions to employee benefit plans	462,099	...	...
111	...	...	73	184	Spending of proceeds from the disposal of surplus Crown assets	73	111	111
...	...	...	...	...	Appropriations not required for the current year	...	...	(51,788)
111	3,681,000	664,281	130,172	4,475,564	<b>Total Program—Budgetary</b>	<b>4,231,344</b>	<b>244,220</b>	<b>3,951,186</b>
151,646	3,008,586,096	341,024,488	48,174,587	3,397,936,817	<b>Total Ministry—Budgetary</b>	<b>3,346,991,118</b>	<b>50,794,699</b>	<b>151,000 3,210,226,111</b>

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.  
 (1) Treasury Board Vote 5—Government contingencies.  
 Treasury Board Vote 10—Government-wide initiatives.  
 Treasury Board Vote 15—Compensation adjustments.

## Programs by Business Line

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
<b>Department</b>																		
Health care policy	78,403,273	78,403,273	...	...	...	54,643,544	54,643,544	...	...	...	...	...	...	...	...	133,046,817	133,046,817	...
Health promotion and protection	633,406,119	617,880,208	...	...	...	230,999,457	230,999,457	...	...	57,569,000	46,606,868	...	...	...	...	806,836,576	802,213,099	...
First Nations and Inuit health	794,422,899	773,331,024	...	...	...	677,923,010	677,923,010	...	...	6,963,692	5,871,817	...	...	...	...	1,465,382,217	1,465,382,217	...
Information and knowledge management	79,335,044	79,335,044	...	...	...	31,809,558	31,809,558	...	...	...	...	...	...	...	...	111,144,602	111,144,602	...
Departmental management and administration	173,489,866	157,455,788	...	12,404,749	12,404,749	37,207,476	36,703,499	...	...	682,000	467,232	...	...	...	...	222,420,091	206,096,804	...
Sub-total	1,759,057,201	1,726,405,337	12,404,749	12,404,749	12,404,749	1,032,583,045	1,032,019,370	65,214,692	52,945,917	...	...	...	...	...	...	2,738,830,303	2,717,883,539	...
Revenues netted against expenditures	(65,214,692)	(52,945,917)	...	...	...	...	...	(65,214,692)	(52,945,917)	...	...	...	...	...	...	...	...	...
<b>Total Department—Budgetary</b>	<b>1,693,842,509</b>	<b>1,673,459,420</b>	<b>12,404,749</b>	<b>12,404,749</b>	<b>12,404,749</b>	<b>1,032,583,045</b>	<b>1,032,019,370</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>2,738,830,303</b>	<b>2,717,883,539</b>	<b>...</b>
<b>Canadian Institutes of Health Research</b>																		
Creation and translation of new knowledge for improving health	35,577,258	34,598,439	...	...	...	615,601,000	586,826,186	...	...	...	...	...	...	...	...	651,178,258	621,424,625	...
<b>Total Program—Budgetary</b>	<b>35,577,258</b>	<b>34,598,439</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>615,601,000</b>	<b>586,826,186</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>651,178,258</b>	<b>621,424,625</b>	<b>...</b>
<b>Hazardous Materials Information Review Commission</b>																		
Material safety data sheet compliance	2,445,889	2,635,973	...	...	...	...	...	...	...	...	...	...	...	...	...	2,445,889	2,635,973	...
Client services	614,921	693,212	...	...	...	...	...	...	...	...	...	...	...	...	...	614,921	693,212	...
Dispute resolution	391,882	122,425	...	...	...	...	...	...	...	...	...	...	...	...	...	391,882	122,425	...
<b>Total Program—Budgetary</b>	<b>3,452,692</b>	<b>3,451,610</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>3,452,692</b>	<b>3,451,610</b>	<b>...</b>
<b>Patented Medicine Prices Review Board—Budgetary</b>	<b>4,475,564</b>	<b>4,231,344</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>4,475,564</b>	<b>4,231,344</b>	<b>...</b>
<b>Total Ministry—Budgetary</b>	<b>1,737,348,023</b>	<b>1,715,740,813</b>	<b>12,404,749</b>	<b>12,404,749</b>	<b>12,404,749</b>	<b>1,648,184,045</b>	<b>1,618,845,556</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>3,397,936,817</b>	<b>3,346,991,118</b>	<b>...</b>

Source of authorities						Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Used in the current year	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates					Variance		
\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	860,000	...	475,588	1,335,588	1,335,588	...	...	1,056,879	
...	...	2	2,179,712	2,179,714	2,179,714	...	...	...	
...	860,000	2	2,655,300	3,515,302	3,515,302	...	...	1,056,879	
...	100,000	...	...	100,000	100,000	...	...	100,000	
...	5,000	...	...	5,000	5,000	...	...	5,000	
...	5,000,000	...	...	5,000,000	5,000,000	...	...	5,000,000	
...	10,578,000	...	589,546	11,167,546	11,167,546	...	...	12,110,312	
...	3,000,000	...	...	3,000,000	3,000,000	...	...	3,000,000	
...	8,010,000	...	(7,356,850)	653,150	653,150	...	...	948,908	
...	500,000	...	...	500,000	500,000	...	...	500,000	
...	...	...	106,310	106,310	106,310	...	...	135,513	
...	...	...	...	...	...	...	...	1,500,000	
...	27,193,000	...	(6,660,994)	20,532,006	20,532,006	...	...	23,299,733	
...	...	...	...	...	...	...	...	95,000,000	
...	28,053,000	2	(4,005,694)	24,047,308	24,047,308	...	...	119,356,612	
...	3,150,000	...	(290,096)	2,859,904	2,859,904	...	...	3,061,232	
...	164,000,000	...	(115,836,000)	48,164,000	48,164,000	...	...	...	

## Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Used in the current year	
	Main Estimates	Supplementary Estimates				Variance	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	120,000	120,000	120,000	...	26,863,618
...	...	...	(15,662)	(15,662)	(15,662)	...	(335,301)
...	167,150,000	...	(116,021,758)	51,128,242	51,128,242	...	29,589,549
<b>Health promotion and protection</b>							
...	93,000	...	432,117	525,117	525,117	...	1,341,442
...	1,902,000	...	(9,250)	1,892,750	1,892,750	...	1,835,343
...	63,072,000	...	(23,914,582)	39,157,418	39,097,720	59,698	34,547,494
...	14,500,000	...	1,056,039	15,556,039	15,556,039	...	14,148,088
...	82,088,000	...	(1,603,882)	80,484,118	80,484,118	...	79,811,768
...	10,479,000	...	6,369,132	16,848,132	16,848,132	...	17,764,713
...	19,045,000	...	6,751,617	25,796,617	25,796,617	...	19,657,850

Contributions to provincial and territorial governments, and to non-profit organizations in the health or social services field, in order to test and evaluate ways to improve the health care system of the future, specifically in the four priority areas which were agreed to by the federal and provincial/territorial governments (primary care, home care, pharmacare, integrated service delivery)

(S) Payments for insured health services and extended health care services

Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health

Contributions to Canadian blood services and/or other designated transfusion/transplantation centers to support adverse event surveillance activities

Contributions to persons and agencies to support health promotion projects in the areas

of community health, resource development, training and skill development, and research

Payments to provinces and territories and to national non-profit organizations to support the development of innovative alcohol and drug treatment and rehabilitation programs

Contributions to non-profit community organizations to support, on a long-term basis, the development and provision of preventative and early intervention services aimed at addressing the health and developmental problems experienced by young children at risk in Canada

Contributions towards the Canadian Strategy on HIV/AIDS

Contributions to incorporated local or regional non-profit aboriginal organizations and institutions for the purpose of developing early intervention programs for aboriginal pre-school children and their families



Contributions in support of the Federal Tobacco Control Strategy

...	20,120,000	...	(11,062,740)	9,057,260	9,057,260	...	3,934,320
...	...	...	...	...	...	...	6,037,321
...	211,299,000	...	(21,981,549)	189,317,451	189,257,753	59,698	179,078,339

First Nations and Inuit health

Contributions for integrated Indian and Inuit community

...	291,771,000	...	(479,740)	291,291,260	291,291,260	...	274,403,798
...	178,086,000	...	12,839,524	190,925,524	190,925,524	...	183,128,997

Contributions to support pilot projects to assess options for transferring the Non-insured health benefits program to

...	12,000,000	...	(5,107,437)	6,892,563	6,892,563	...	12,213,167
-----	------------	-----	-------------	-----------	-----------	-----	------------

Contributions to Indian bands, Indian and Inuit associations or groups or local governments and the territorial governments for non-insured health services

...	98,994,000	...	25,409,194	124,403,194	124,403,194	...	108,538,907
-----	------------	-----	------------	-------------	-------------	-----	-------------

Payments to the Aboriginal Health Institute/Centre for the Advancement of Aboriginal Peoples' Health

...	5,000,000	...	...	5,000,000	5,000,000	...	10,506,000
-----	-----------	-----	-----	-----------	-----------	-----	------------

Contributions for First Nations and Inuit health promotion and prevention projects and for developmental projects to support First Nations and Inuit control of health services

...	36,987,000	...	(19,273,676)	17,713,324	17,713,324	...	15,031,332
-----	------------	-----	--------------	------------	------------	-----	------------

Contributions to universities, colleges and other organizations to increase the participation of Indian and Inuit students in academic programs leading to professional health careers

...	2,992,000	...	(178,789)	2,813,211	2,813,211	...	2,677,603
-----	-----------	-----	-----------	-----------	-----------	-----	-----------

Contributions to the Government of Newfoundland towards the cost of health care delivery to Indian and Inuit communities

...	583,000	...	(61)	582,939	582,939	...	582,939
-----	---------	-----	------	---------	---------	-----	---------

Contributions to Indian and Inuit associations or groups for consultations on Indian and Inuit health

...	979,000	...	3,732,796	4,711,796	4,711,796	...	2,929,108
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Contributions on behalf of, or to, Indians or Inuit towards the cost of construction, extension or renovation of hospitals and other health care delivery facilities and institutions as well as of hospital and health care equipment

...	1,413,000	...	(649,942)	763,058	763,058	...	5,866,179
-----	-----------	-----	-----------	---------	---------	-----	-----------

Contribution towards the Aboriginal head start on-reserve program

...	22,500,000	...	10,321,141	32,821,141	32,821,141	...	21,080,851
-----	------------	-----	------------	------------	------------	-----	------------

Contributions for First Nations and Inuit health promotion and prevention projects and for developmental projects to support First Nations and Inuit control of health services

...	...	...	5,000	5,000	5,000	...	...
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Information and knowledge management

...	651,305,000	...	26,618,010	677,923,010	677,923,010	...	636,958,881
-----	-------------	-----	------------	-------------	-------------	-----	-------------

Contribution to the Canadian Institute for Health Information

...	2,230,000	...	8	2,230,008	2,230,008	...	2,230,008
-----	-----------	-----	---	-----------	-----------	-----	-----------

Canada health infrastructure partnership program

...	43,400,000	...	(17,073,455)	26,326,545	26,326,545	...	32,500,950
-----	------------	-----	--------------	------------	------------	-----	------------

Knowledge development and exchange program

...	2,000,000	...	(1,027,545)	972,455	972,455	...	37,550
-----	-----------	-----	-------------	---------	---------	-----	--------

Health policy research program

...	2,600,000	...	(463,500)	2,136,500	2,136,500	...	1,007,501
-----	-----------	-----	-----------	-----------	-----------	-----	-----------

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in			Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years
	Main Estimates	Supplementary Estimates						
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	144,050	144,050	144,050	...	...
...	...	...	...	...	...	...	...	...
...	50,230,000	...	(18,420,442)	31,809,558	...	31,809,558	...	49,175,511
...	3,278,000	...	(480,464)	2,797,536	...	2,797,536	...	3,068,250
...	15,900,000	...	15,764,025	31,664,025	...	31,664,025	...	49,009,223
...	...	...	2,745,915	2,745,915	...	2,241,938	503,977	...
...	19,178,000	...	18,029,476	37,207,476	...	36,703,499	503,977	52,077,473
...	1,099,162,000	...	(111,776,263)	987,385,737	...	986,822,062	563,675	946,879,753
...	...	...	...	...	...	...	...	...
...	40,150,000	...	(19,000,000)	21,150,000	...	21,150,000	...	55,800,000
...	168,010,000	2	(113,366,458)	54,643,544	...	54,643,544	...	30,646,428
...	278,642,000	...	(47,642,543)	230,999,457	...	230,939,759	59,698	258,178,072
...	651,305,000	...	26,618,010	677,923,010	...	677,923,010	...	636,958,881
...	50,230,000	...	(18,420,442)	31,809,558	...	31,809,558	...	144,175,511
...	19,178,000	...	18,029,476	37,207,476	...	36,703,499	503,977	52,077,473
...	1,167,365,000	2	(134,781,957)	1,032,583,045	...	1,032,019,370	563,675	1,122,036,365

Canadian Institutes of Health Research

Grants

Creation and translation of new knowledge for improving health

Grants for research projects and personnel support

Institute support grants

...	430,164,000	172,437,000	...	602,601,000	...	573,826,186	28,774,814	...	481,540,211
...	13,000,000	...	...	13,000,000	...	13,000,000	...	...	13,000,000
...	443,164,000	172,437,000	...	615,601,000	...	586,826,186	28,774,814	...	494,540,211
...	1,610,529,000	172,437,002	(134,781,957)	1,648,184,045	...	1,618,845,556	29,338,489	...	1,616,576,576

(S) Statutory transfer payment.

## Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
<b>Budgetary (respendable revenues)</b>			
Health promotion and protection	57,569,000	46,606,868	49,855,580
First Nations and Inuit health	6,963,692	5,871,817	6,867,610
Departmental management and administration	682,000	467,232	445,466
<b>Total Ministry—Budgetary</b>	<b>65,214,692</b>	<b>52,945,917</b>	<b>57,168,656</b>

## Revenues

Department	Current year	Previous year
	\$	\$
<b>Non-tax revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of purchased goods and services	5,667,594	8,199,542
Refunds of capital expenditures	23,455	17,696
Refunds of transfer payments	3,796,696	6,293,793
Adjustments to prior year's payables	23,975,831	...
	33,463,576	14,511,031
<b>Sales of goods and services—</b>		
Rights and privileges	21,840,333	...
Lease and use of public property	406,784	...
Services of a regulatory nature	19,768,764	...
Services of a non-regulatory nature	11,993,920	90,808
Other fees and charges—		
Outpatient services	1,353,230	3,302,451
Cost sharing agreements	1,014,816	24
Staff accommodation	792,129	234,698
Opium and narcotic penalties	3,604,160	...
Interest on overdue accounts	262,524	...
Sundries	489,616	72,695,055
	7,516,475	76,232,228
	61,526,276	76,323,036
<b>Proceeds from the disposal of surplus Crown assets</b>	<b>291,345</b>	<b>624,274</b>
<b>Miscellaneous non-tax revenues—</b>		
Food and drug penalties	...	398,972
Opium and narcotic penalties	...	1,001,557
Interest on overdue accounts	...	82,192
Sundries	...	1,409,960
	...	2,892,681
<b>Total Department</b>	<b>95,281,197</b>	<b>94,351,022<sup>(1)</sup></b>
<b>Canadian Institutes of Health Research</b>		
<b>Non-tax revenues—</b>		
Refunds of previous years' expenditures—		
Refunds from previous years' awards	1,620,222	1,403,126
Refunds from previous years' services to outside parties	20,319	40,764
Adjustments to prior year's payables	129,472	257,094
	1,770,013	1,700,984

	Current year	Previous year
	\$	\$
Proceeds from the disposal of surplus Crown assets	...	535
Miscellaneous non-tax revenues	602	6,277
<b>Total Program</b>	<b>1,770,615</b>	<b>1,707,796</b>
<b>Hazardous Materials Information Review</b>		
Commission		
Non-tax revenues—		
Refunds of previous years' expenditures	...	4,700
Sales of goods and services—		
Other fees and charges	354,791	799,770
Miscellaneous non-tax revenues	...	58,000
<b>Total Program</b>	<b>354,791</b>	<b>862,470</b>
<b>Patented Medicine Prices Review Board</b>		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	2,318	3,985
Adjustments to prior year's payables	(102,790)	71
	(100,472)	4,056
Sales of goods and services—		
Services of a non-regulatory nature	...	20
Other fees and charges	27,075	62,599
	27,075	62,619
Proceeds from the disposal of surplus Crown assets	73	111
<b>Total Program</b>	<b>(73,324)</b>	<b>66,786</b>





# SECTION 12

2002-2003

*PUBLIC ACCOUNTS OF CANADA*

## Human Resources Development

### Department

#### Canada Industrial Relations Board

#### Canadian Artists and Producers Professional Relations Tribunal

#### Canadian Centre for Occupational Health and Safety

### CONTENTS

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## Department

### Objectives

The objective of Human Resources Development Canada is to enable Canadians to participate fully in the workplace and the community.

### Business Line Descriptions

#### *Income security*

The business line encompasses two major income security programs (ISP), the Canada Pension Plan (CPP) and Old Age Security (OAS). CPP benefits include retirement pensions, disability benefits, children's benefits, and survivor benefits. OAS benefits include the basic OAS pension, the Guaranteed Income Supplement (GIS) and the Allowance (AWL). This business line also negotiates and administers international social security agreements to ensure migrants to and from Canada are able to exercise the social security rights they acquired in both countries, to the greatest extent possible.

The administration of the CPP disability program comprises the adjudication of initial applications and one level of administrative appeal, the reassessment of ongoing eligibility and coordination of vocational rehabilitation. Staff prepare files for the Review Tribunal and Pension Appeals Board which process subsequent appeals and operate at arm's length from the Department processing.

To enhance our administration of programs, ISP will assist Canadians to better understand public pensions in the context of the overall retirement income system and how they can take action to achieve their retirement goals. This includes annual mailings of CPP statements to more than 12 million contributors and working with our partners in the Canadian retirement income system, including provincial governments and non-governmental organizations.

#### *Employment insurance income benefits*

This business line focuses on the:

- administration of the Employment Insurance (EI) program including the processing of appeals;
- issuance of social insurance numbers and administration of the Social Insurance Registry; and
- delivery of government annuities payments.

#### *Human resources investment*

This business line strives to address both the social and economic priorities of Canadians by focussing on:

- promoting transition to, attachment to and re-integration into the labour market;
- increasing community, private and voluntary sector capacity to promote human development;
- promoting learning and skills development; and
- promoting social inclusion to enable full workplace and community participation by all, with special emphasis on children, youth-at-risk, the homeless, Aboriginal people, persons with disabilities and older Canadians.

These priorities will be achieved by taking an integrated and horizontal approach to human development. Human resources investment (HRI) programming reaches Canadians of all ages and at all stages of life as well as groups with distinct needs such as Aboriginal people, Canadians with disabilities and the homeless. HRI will pursue our goals by emphasizing preventative measures such as programming for youth-at-risk and the development and strengthening of HRDC's partnerships with the private, voluntary and not-for-profit sectors as well as with other levels of government.

The activities of the HRI business line include the provision of a range of information, coordination and advisory services, grants, contributions, loans and statutory

programs. It also includes access learning, skills development and employment and job creation opportunities. These may be provided by HRDC or through partnerships with provinces and territories, the private, not-for-profit and voluntary sectors, as well as Aboriginal, sectorial and community-based organizations.

#### *Labour*

This business line includes four service lines:

Industrial relations assist in resolving disputes involving employers, unions and workers under federal jurisdiction, supporting and funding collaborative labour-management initiatives on workplace issues, and researching current and emerging industrial relations priorities. This service line also develops policies, legislation and regulations that respond to the emerging workplace in consultation with workers and employers.

Labour operations encourages client awareness and acceptance of, and responds to non-compliance with, federal mandatory and legislated programs designed to bring about fair, safe, healthy and equitable work environments. This service line develops policies, legislation and regulations that respond to the emerging workplace in consultation with workers and employers.

Federal workers' compensation ensures, through administrative arrangements with provincial workers' compensation authorities, the provision of statutory employment injury and related claim benefits to eligible persons.

Legislation, policy research and management develops policies that respond to the emerging and the changing nature of the workplace and society. The service line promotes respect for labour standards and fosters cooperation on labour issues with unions, business, and governments in Canada and internationally. It researches, provides and promotes access to workplace information, and best workplace practices.

This business line includes:

- the management and operations of systems activities supporting the delivery of services and benefits to our clients;
- program advice and guidance through policy and procedure development that supports joint delivery of business lines at the local, area and regional levels;
- direct clients services such as reception and direction of clients whether in-person or by phone at the local Human Resources Centres of Canada;
- national coordination and leadership of service delivery principles and projects.

*Corporate services*

This business line includes four service lines:

- Departmental executive is responsible for advice to Ministers, and the overall management of the Department including direction of operations, and coordination of delivery networks and integrated management processes;
- Policy and communications develops and evaluates policies and programs, coordinates international affairs, and provides structured, strategic communications advice and services that enable the Department to achieve corporate and business line objectives;
- Financial and administrative services provides administrative and financial services to support departmental clients in the achievement of their business line objectives, consistent with overall government policies;

- Human Resources provides human resources services and advocates and facilitates best human resource management practices so that the Department can meet its business objectives and ensure the well being of its employees.

**Canada Industrial Relations Board**

**Objectives**

To contribute to and promote effective industrial relations in any work, undertaking or business that falls within the authority of the Parliament of Canada.

**Business Line Descriptions**

*Canada Industrial Relations Board*

Exercise of statutory powers relating to: bargaining rights and their structuring; the investigation, mediation and adjudication of complaints alleging contraventions of provisions of the *Canada Labour Code* (Act); the interpretation of technological change provisions affecting the terms, conditions and security of employees and the exercise of ancillary remedial authority; the exercise of cease and desist powers in cases of unlawful strikes or lockouts; reviewing decisions relating to safety that are referred to the Board; settling the terms of a first collective agreement; the provision of advice and recommendations relative to the statutory powers of the Board; the provision of administrative services to these ends.

**Canadian Artists and Producers Professional Relations Tribunal**

**Objectives**

To contribute to the enhancement of Canada's cultural community by encouraging constructive professional relations between artists, as independent entrepreneurs, and producers in the federal jurisdiction.

**Business Line Descriptions**

*Canadian Artists and Producers Professional Relations Tribunal*

Administration of the provisions of the *Status of the Artist Act* relative to professional relations between self-employed entrepreneurs in the cultural sector and federally regulated producers, including the determination of sectors appropriate for collective bargaining; the certification of artists' associations to represent specific sectors; the investigation and adjudication of complaints alleging contravention of the *Status of the Artist Act* and the exercise of ancillary remedial authority; the provision of advice and recommendations relative to the statutory jurisdiction and powers of the Tribunal; and the provision of administrative services to these ends.

**Canadian Centre for Occupational Health and Safety**

**Objectives**

To provide Canadians with information about occupational health and safety which is trustworthy, comprehensive, and intelligible. The information facilitates responsible decision-making, promotes change in the workplace, increases awareness of the need for a healthy and safe working environment, and supports education and training.

**Business Line Descriptions***Canadian Centre for Occupational Health and Safety*

The Canadian Centre for Occupational Health and Safety (CCOHS) is Canada's national institute which promotes the fundamental right of Canadians to a healthy and safe working environment. CCOHS is independent from other federal and provincial departments and maintains a tripartite (labour, business, and government) governing council to help insure that intelligible, unbiased information is delivered to Canadians and their workplaces. The delivery of this information is provided via a toll free telephone based inquiries service or on a fee-for-service basis using the latest print and electronic technology. Information is gathered from numerous Canadian and international health and safety institutions and thereby provides Canadians with the most comprehensive, current, and reliable information. This information is distributed across Canada and to more than 50 countries.



# Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	462,923,000	...	...	520,293,088	58,979,537	...	576,635,663
...	...	86,930,071	...	...	...	...	...
...	...	8,033,054	...	...	...	...	...
...	...	...	612,500	...	...	...	...
...	...	...	20,774,000	...	...	...	...
...	462,923,000	94,963,125	21,386,500	...	...	...	...
...	925,600,000	...	...	...	...	...	...
...	...	105,984,003	...	...	...	...	...
...	...	45,754,538	...	965,874,334	111,464,207	...	823,393,057
...	925,600,000	151,738,541	...	...	...	...	...
...	65,218	...	1,728	66,946	...	...	67,988
...	65,218	...	1,728	66,946	...	...	67,988
...	196,000,000	(76,500,000)	12,986,363	132,486,363	...	...	92,496,363
...	900,000	(400,000)	(34,345)	465,655	...	...	667,140
...	65,500,000	(26,400,000)	(70,652,694)	(31,552,694)	...	...	(2,929,324)
...	242,100,000	(100,300,000)	(2,206,111)	139,593,889	...	...	333,850,342
...	120,100,000	(36,200,000)	(29,364,242)	54,535,758	...	...	69,742,272
...	423,000,000	(43,000,000)	(37,130,248)	342,869,752	...	...	334,208,021
...	35,000	...	(17,494)	17,506	...	...	24,619
...	181,000	...	116,643	297,643	...	...	992,532
...	145,000	...	1,408	146,408	...	...	343,347
...	63,000,000	(4,000,000)	(11,061,748)	47,938,252	...	...	49,080,271

## Department

### Operating expenditures

#### Operating expenditures

#### Operating expenditures

#### Transfer from: TB Vote 10<sup>(1)</sup>

#### TB Vote 15<sup>(1)</sup>

#### Total—Vote 1

#### Grants and contributions

#### Contributions

#### Grants and contributions

#### Total—Vote 5

#### Minister of Human Resources Development—Salary and motor car allowance

#### Minister of Labour—Salary and motor car allowance

#### Payments related to the direct financing arrangement under the *Canada Student Financial Assistance Act*

#### Interest payments under the *Canada Student Loans Act*

#### Liabilities under the *Canada Student Loans Act*

#### Interest and other payments under the *Canada Student Financial Assistance Act*

#### Grants to the trustees of Registered Education Savings Plans pursuant to Part III.1 of the *Department of Human Resources Development Act*

#### Supplementary retirement benefits—Annuities agents' pensions

#### Labour adjustment benefits payments (*Labour Adjustment Benefits Act*)

#### Civil service insurance actuarial liability adjustment

#### Payments of compensation respecting government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)

## Ministry Summary—Concluded

Source of authorities										Disposition of authorities					
Available from previous years	As shown in				Adjustments and transfers	Total available for use	Vote	Disposition of authorities							
	Main Estimates	Supplementary Estimates	\$	\$				Used in the current year	Lapsed or (overexpended)	\$	\$	Available for use in subsequent years	Used in the previous year		
\$	\$	\$	\$	\$	\$			\$	\$	\$	\$	\$	\$	\$	\$
...	15,900,000	(3,000,000)	(75,209)	...	12,824,791	(S)	Payments to private collection agencies pursuant to section 17.1 of the <i>Financial Administration Act</i>	12,824,791	...	...	...	14,274,935	...	...	...
...	20,359,000,000	(490,000,000)	(46,439,658)	...	19,822,560,342	(S)	Old Age Security payments ( <i>Old Age Security Act</i> )	19,822,560,342	(2)	...	...	19,756,216,538	(2)	...	...
...	5,589,000,000	(50,000,000)	(68,376,876)	...	5,470,623,124	(S)	Guaranteed Income Supplement payments ( <i>Old Age Security Act</i> )	5,470,623,124	(2)	...	...	5,216,783,080	(2)	...	...
...	402,000,000	(10,000,000)	7,211,429	...	399,211,429	(S)	Allowance payments ( <i>Old Age Security Act</i> )	399,211,429	(2)	...	...	392,372,184	(2)	...	...
...	187,508,000	...	61,059,639	...	248,567,639	(S)	Contributions to employee benefit plans	248,567,639	...	...	...	188,787,221	...	...	...
188,627	...	...	225,733	...	414,360	(S)	Spending of proceeds from the disposal of surplus Crown assets	262,501	...	151,859	...	389,528	...	...	...
...	...	...	14,218	...	14,218	(S)	Refunds of amounts credited to revenues in previous years	14,218	...	...	...	8,305,494	...	...	...
...	...	...	...	...	...		Appropriations not required for the current year	...	...	...	...	24,811	...	...	...
188,627	29,053,022,436	(593,098,334)	(162,353,236)	...	28,297,759,493	(S)	Total budgetary	28,127,163,890	170,443,744	151,859	27,855,794,070	...	...	...	...
...	1,800,000,000	(296,000,000)	...	...	1,504,000,000	(S)	(L) Loans disbursed under the <i>Canada Student Financial Assistance Act</i> (Gross)	1,395,378,776	108,621,224	...	1,544,144,616	...	...	...	...
188,627	29,053,022,436	(593,098,334)	(162,353,236)	...	28,297,759,493		Total Department—	28,127,163,890	170,443,744	151,859	27,855,794,070	...	...	...	...
...	1,800,000,000	(296,000,000)	...	...	1,504,000,000		Budgetary	1,395,378,776	108,621,224	...	1,544,144,616	...	...	...	...
...	...	...	...	...	...		Non budgetary	...	...	...	...	...	...	...	...
...	11,290,000	...	...	...	11,290,000	10	Canada Industrial Relations Board	...	...	...	...	...	...	...	...
...	...	396,750	...	...	396,750	10a	Program expenditures	...	...	...	...	...	...	...	...
...	...	...	59,216	...	59,216		Program expenditures	...	...	...	...	...	...	...	...
...	...	...	427,000	...	427,000		Transfer from: TB Vote 10 <sup>(1)</sup>	...	...	...	...	...	...	...	...
...	...	...	...	...	...		TB Vote 15 <sup>(1)</sup>	...	...	...	...	...	...	...	...
...	11,290,000	396,750	486,216	...	12,172,966	(S)	Total—Vote 10	11,754,025	418,941	...	11,421,040	...	...	...	...
...	1,464,000	...	133,241	...	1,597,241	(S)	Contributions to employee benefit plans	1,597,241	...	...	1,222,000	...	...	...	...
209	...	...	139	...	348	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	209	...	139	...	...	...
209	12,754,000	396,750	619,596	...	13,770,555		Total Program—Budgetary	13,351,266	419,150	139	12,643,040	...	...	...	...
...	1,591,000	...	...	...	1,591,000	15	Canadian Artists and Producers Professional Relations Tribunal	...	...	...	...	...	...	...	...
...	...	...	45,000	...	45,000		Program expenditures	...	...	...	...	...	...	...	...
...	...	...	...	...	...		Transfer from TB Vote 15 <sup>(1)</sup>	...	...	...	...	...	...	...	...
...	1,591,000	...	45,000	...	1,636,000		Total—Vote 15	1,407,254	228,746	...	1,121,077	...	...	...	...

(S)	148,000	...	10,635	158,635	(S)	Contributions to employee benefit plans	158,635	...	140,000
...	1,739,000	...	55,635	1,794,635	Total Program—Budgetary	Total Program—Budgetary	1,565,889	238,746	...
<b>Canadian Centre for Occupational Health and Safety</b>									
...	1,899,000	...	...	1,899,000	20	Program expenditures	...	...	...
...	...	2,114,763	...	2,114,763	20a	Program expenditures	...	...	...
...	...	71,000	...	71,000	20b	Program expenditures	...	...	...
...	...	...	59,500	59,500	Transfer from: TB Vote 10 <sup>(1)</sup>				
...	...	...	12,000	12,000	TB Vote 15 <sup>(1)</sup>				
...	1,899,000	2,185,763	71,500	4,156,263	Total—Vote 20	Total—Vote 20	4,072,919	83,344	3,166,338
...	...	...	25	25	Spending of proceeds from the disposal of surplus Crown assets	Spending of proceeds from the disposal of surplus Crown assets	...	...	25
...	1,899,000	2,185,763	71,525	4,156,288	Total Program—Budgetary	Total Program—Budgetary	4,072,919	83,344	3,166,338
<b>Total Ministry—</b>									
188,836	29,069,414,436	(590,515,821)	(161,606,480)	28,317,480,971	Budgetary	Budgetary	28,146,153,964	171,174,984	152,023
...	1,800,000,000	(296,000,000)	...	1,504,000,000	Non budgetary	Non budgetary	1,395,378,776	108,621,224	...
...	...	...	...	...	...	...	...	...	1,544,144,616

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 10—Government-wide initiatives.

(2) Treasury Board Vote 15—Compensation adjustments.

(3) The breakdown of *Old Age Security Act* payments into Old Age Security, Guaranteed Income Supplement and Allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

## Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Department</b>												
Income security	292,018,997	290,010,057	3,300,000	3,275,227	25,692,394,895	25,692,394,895	168,871,990	168,871,990	...	...	25,818,841,902	25,816,808,189
Employment insurance income benefits	581,456,154	568,591,579	1,200,000	1,116,287	146,408	146,408	497,893,000	488,193,000	...	...	84,909,562	81,661,274
Human resources investment—												
Budgetary	492,567,555	476,841,575	2,400,000	2,311,980	3,782,541,970	3,657,842,820	229,090,000	228,790,000	...	...	4,048,419,525	3,908,206,375
Non-budgetary	176,342,495	176,309,532	400,000	345,144	2,756,835	1,653,490	70,158,670	70,158,670	...	...	1,504,000,000	1,395,378,776
Labour	521,976,079	468,895,453	48,600,000	48,037,932	...	...	405,814,829	382,294,000	...	...	109,340,660	108,149,496
Service delivery support	515,694,594	507,217,087	6,200,000	6,151,796	...	...	324,668,000	324,268,000	...	...	164,761,250	134,639,385
Corporate services	...	...	...	...	...	...	...	...	...	...	197,226,594	189,100,883
Employment benefits and support measures authorized under Part II of the <i>Employment Insurance Act</i>	...	...	...	...	(2,125,740,000)	(2,111,401,712)	...	...	...	...	(2,125,740,000)	(2,111,401,712)
<b>Sub-total—</b>												
Budgetary	2,580,055,874	2,487,865,283	62,100,000	61,238,366	27,352,100,108	27,240,635,901	1,696,496,489	1,662,575,660	...	...	28,297,759,493	28,127,163,890
Non-budgetary	...	...	...	...	...	...	...	...	...	...	1,504,000,000	1,395,378,776
Revenues netted against expenditures (1,647,696,489) (1,614,475,660) (48,800,000) (48,100,000)	...	...	...	...	...	...	...	(1,696,496,489) (1,662,575,660)	...	...	...	...
<b>Total Department—</b>												
Budgetary	932,359,385	873,389,623	13,300,000	13,138,366	27,352,100,108	27,240,635,901	...	...	...	...	28,297,759,493	28,127,163,890
Non-budgetary	...	...	...	...	...	...	...	...	...	...	1,504,000,000	1,395,378,776
<b>Canada Industrial Relations Board—</b>												
Budgetary	13,770,555	13,351,266	...	...	...	...	...	...	...	...	13,770,555	13,351,266
<b>Canadian Artists and Producers Professional Relations Tribunal—</b>												
Budgetary	1,794,635	1,565,889	...	...	...	...	...	...	...	...	1,794,635	1,565,889
<b>Canadian Centre for Occupational Health and Safety</b>												
Canadian Centre for Occupational Health and Safety	9,997,288	8,275,681	...	...	...	...	5,841,000	4,202,762	...	...	4,156,288	4,072,919
Revenues netted against expenditures (5,841,000) (4,202,762)	...	...	...	...	...	...	(5,841,000) (4,202,762)	...	...	...	...	...
<b>Total Program—Budgetary</b>	4,156,288	4,072,919	...	...	...	...	...	...	...	...	4,156,288	4,072,919
<b>Total Ministry—</b>												
Budgetary	952,080,863	892,379,697	13,300,000	13,138,366	27,352,100,108	27,240,635,901	...	...	...	...	28,317,480,971	28,146,153,964
Non-budgetary	...	...	...	...	...	...	...	...	...	...	1,504,000,000	1,395,378,776



## Transfer Payments

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Department Grants	Used in the current year	Variance	Available for use in subsequent years
	\$	\$	\$						
...	20,359,000,000	(490,000,000)	(46,439,658)	19,822,560,342	Income security	19,822,560,342 <sup>(1)</sup>	...	...	19,756,216,538 <sup>(1)</sup>
...	5,589,000,000	(50,000,000)	(68,376,876)	5,470,623,124	(S) Old Age Security payments	5,470,623,124 <sup>(1)</sup>	...	...	5,216,783,080 <sup>(1)</sup>
...	402,000,000	(10,000,000)	7,211,429	399,211,429	(S) Guaranteed Income Supplement payments	399,211,429 <sup>(1)</sup>	...	...	392,372,184 <sup>(1)</sup>
...	26,350,000,000	(550,000,000)	(107,605,105)	25,692,394,895	(S) Allowance payments	25,692,394,895	...	...	25,365,371,802
...	145,000	...	1,408	146,408	Employment insurance income benefits	146,408	...	...	343,347
...	8,167,000	...	...	8,167,000	(S) Civil service insurance actuarial liability adjustment	8,167,000	...	...	412,046
...	28,150,000	...	(869,786)	27,280,214	Human resources investment	27,280,214	...	...	24,878,080
...	7,045,000	...	(258,000)	6,787,000	Grants to individuals, organizations and corporations to assist individuals to improve their employability and to promote employment opportunities by assisting local entrepreneurial development	6,786,472	...	...	7,385,472
...	...	...	5,000,000	5,000,000	Grants to voluntary sectors, professional organizations, universities and post-secondary institutions and to provincial and territorial governments for literacy	5,000,000	...	...	...
...	...	45,754,538	7,925,481	53,680,019	Grants to non-profit organizations for activities eligible for support through the Social development partnerships program	53,680,019	...	...	...
...	...	...	336,485	336,485	Grant to the Peter Gzowski Foundation for Literacy	336,485	...	...	...
...	...	...	261,191	261,191	Grant to the Government of Quebec to ensure appropriate support of its provincial student assistance program	261,191	...	...	...
...	...	...	...	...	Grant to the Government of the Northwest Territories to ensure appropriate support of its territorial student assistance program	...	...	...	...
...	...	...	...	...	Grant to the Government of Nunavut to ensure appropriate support of its territorial student assistance program	...	...	...	...
...	...	...	...	...	(S) Grants to the trustees of Registered Education Savings Plans (RESPs) for the benefit of beneficiaries named under those RESPs, pursuant to the Canada Education Savings Grant regulations of the <i>Department of Human Resources Development Act</i>	...	...	...	...
...	423,000,000	(43,000,000)	(37,130,248)	342,869,752	(S) Canada study grants to qualifying full and part-time students pursuant to the <i>Canada Student Financial Assistance Act</i> regulations	342,869,752	...	...	334,208,021
...	120,100,000	(36,200,000)	(29,364,242)	54,535,758		54,535,758	...	...	69,742,272



## Transfer Payments—Concluded

Available from previous years	Source of authorities			Adjustments and transfers	Total available for use	Disposition of authorities			
	As shown in	Main Estimates	Supplementary Estimates			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	181,000	...	116,643	297,643	297,643	...	...	992,532
...	...	586,643,000	(33,445,462)	(53,982,476)	499,215,062	491,449,198	7,765,864	...	437,618,423
<b>Labour</b>									
...	...	7,000	...	...	7,000	7,000	...	...	7,000
...	...	19,000	...	...	19,000	19,000	...	...	19,000
...	...	15,000	...	...	15,000	15,000	...	...	15,000
...	...	12,000	...	...	12,000	9,720	2,280	...	9,720
...	...	7,000	...	(2,165)	4,835	4,835	...	...	5,525
...	...	60,000	...	(2,165)	57,835	55,555	2,280	...	56,245
...	...	26,936,848,000	(583,445,462)	(161,588,338)	26,191,814,200	26,184,046,056	7,768,144	...	25,803,389,817
<b>Contributions</b>									
...	...	538,362,000	14,127,213	(9,636,634)	542,852,579	526,521,190	16,331,389	...	516,387,605
...	...	192,000,000	...	(2,841,000)	189,159,000	189,159,000	...	...	189,158,997
...	...	3,400,000	...	463,966	3,863,966	3,511,138	352,828	...	2,862,775

(S) Labour adjustment benefits in accordance with the terms and conditions prescribed by the Governor in Council to assist workers who have been laid off as a result of import competition, industrial restructuring, or severe economic disruption in an industry or region

#### Canadian Joint Fire Prevention Publicity Committee

Fire Prevention Canada  
To support activities which contribute to Occupational safety and health program objectives  
To support standards-writing activities

(S) Merchant seamen compensation—Supplementary compensation to certain widows of merchant seamen

#### Human resources investment

Payments to provinces, territories, municipalities, other public bodies, organizations, groups, communities, employers and individuals for the provision of training and/or work experience, the mobilization of community resources, and human resource planning and adjustment measures necessary for the efficient functioning of the Canadian labour market

Employability assistance for people with disabilities—Payments to provincial and territorial governments, in accordance with bilateral agreements, for the provision of a range of measures to enhance the economic participation of working age adults with disabilities in the labour market by helping them to prepare for, attain and retain employment

Contributions to organizations, provinces, territories, municipalities, post-secondary institutions and individuals to encourage and support initiatives which will contribute to the development of a more results-oriented, accessible, relevant and accountable learning system

...	2,800,000	...	(535,000)	2,265,000	Homelessness—Contributions to provinces, territories, municipalities, other public bodies, organizations, community groups, employers and individuals to support activities to help alleviate and prevent homelessness across Canada	2,055,345	209,655	...	2,145,872
...	142,423,000	91,856,790	...	234,279,790	(S) Payments related to the direct financing arrangement under the <i>Canada Student Financial Assistance Act</i>	148,578,664	85,701,126	...	73,143,210
...	115,100,000	(39,400,000)	305,426	76,005,426	(S) The provision of funds for interest payments to lending institutions under the <i>Canada Student Loans Act</i>	76,005,426	...	...	48,569,159
...	900,000	(400,000)	(34,345)	465,655	(S) The provision of funds for liabilities including liabilities in the form of guaranteed loans under the <i>Canada Student Loans Act</i>	465,655	...	...	667,140
...	65,500,000	(26,400,000)	(70,652,694)	(31,552,694)	(S) The provision of funds for interest and other payments to lending institutions and liabilities under the <i>Canada Student Financial Assistance Act</i>	(31,552,694)	...	...	(2,929,324)
...	242,100,000	(100,300,000)	(2,206,111)	139,593,889	Contributions to voluntary sectors, professional organizations, universities and post-secondary institutions and to provincial and territorial governments for literacy	139,593,889	...	...	332,945,515
...	...	...	654,297	654,297	Items not required for the current year	654,297	...	...	3,372,335
...	1,302,585,000	(60,515,997)	(84,482,095)	1,157,586,908		1,054,991,910	102,594,998	...	1,831,305
...	1,600,000	...	...	1,600,000	Labour			...	1,168,154,589
...	1,600,000	...	(501,000)	1,099,000	Labour-management partnerships program	498,935	1,101,065	...	665,640
...	3,200,000	...	(501,000)	2,699,000	Labour Commission	1,099,000	...	...	1,099,000
...	1,305,785,000	(60,515,997)	(84,983,095)	1,160,285,908	Total—Contributions	1,597,935	1,101,065	...	1,764,640
...	26,350,000,000	(550,000,000)	(107,605,105)	25,692,394,895	Ministry Summary by Business Line	1,056,589,845	103,696,063	...	1,169,919,229
...	145,000	...	1,408	146,408	Income security	25,692,394,895	...	...	25,365,371,802
...	1,889,228,000	(93,961,459)	(138,464,571)	1,656,801,970	Employment insurance income benefits	146,408	...	...	343,347
...	3,260,000	...	(503,165)	2,756,835	Human resources investment	1,546,441,108	110,360,862	...	1,605,773,012
...	28,242,633,000	(643,961,459)	(246,571,433)	27,352,100,108	Labour	1,653,490	1,103,345	...	1,820,885
...	...	...	...	...	Total Ministry	27,240,635,901	111,464,207	...	26,973,309,046

(S) Statutory transfer payment.

(1) The breakdown of *Old Age Security Act* payments into Old Age Security, Guaranteed Income Supplement and Allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

## Details of Spendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
<b>Budgetary (respendable revenues)</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Income security			
Recoverable expenditures on behalf of the Canada Pension Plan	168,871,990	168,871,990	168,200,000
Employment insurance income benefits			
Recoverable expenditures from the Employ- ment Insurance Account	497,893,000	488,193,000	487,817,000
Human resources investment			
Recoverable expenditures from the Employ- ment Insurance Account	229,090,000	228,790,000	241,416,558
Labour			
Amounts recoverable from Crown agencies and other government departments regar- ding payments of injury compensation benefits	70,158,670	70,158,670	69,936,121
Service delivery support			
Recoverable expenditures from the Employ- ment Insurance Account	353,300,829	329,780,000	309,012,000
Recoverable expenditures on behalf of the Canada Pension Plan	52,514,000	52,514,000	39,416,000
	405,814,829	382,294,000	348,428,000
Corporate services			
Recoverable expenditures from the Employ- ment Insurance Account	270,714,000	270,314,000	278,944,000
Recoverable expenditures on behalf of the Canada Pension Plan	53,954,000	53,954,000	39,225,000
	324,668,000	324,268,000	318,169,000
<b>Total Department—Budgetary</b>	<b>1,696,496,489</b>	<b>1,662,575,660</b>	<b>1,633,966,679</b>

  

Canadian Centre for Occupational Health and Safety	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
<b>Budgetary (respendable revenues)</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Canadian Centre for Occupational Health and Safety CCINF0disc	5,841,000	4,202,762	4,407,248
<b>Total Program—Budgetary</b>	<b>5,841,000</b>	<b>4,202,762</b>	<b>4,407,248</b>
<b>Total Ministry— Budgetary</b>	<b>1,702,337,489</b>	<b>1,666,778,422</b>	<b>1,638,373,927</b>

# Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
<b>Non-tax revenues—</b>				
Return on investments—				
Cash and accounts receivable—				
Interest on bank deposits	606,432	83,433		5,072
Other accounts—				...
Interest on Canada student loans	152,139,370	107,616,198		5,072
	152,745,802	107,699,631		
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	9,961,297	1,981,532		1,545
Adjustments to prior year's payables	8,461,261	136,366,034		209
	18,422,558	138,347,566		
Sales of goods and services—				
Other fees and charges—				
Access to information	8,025	7,842		
Proceeds from the disposal of surplus Crown assets—				
Proceeds from the disposal of capital assets	106,373	207,454		
Proceeds from the disposal of surplus Crown assets	119,360	100,101		
	225,733	307,555		
Miscellaneous non-tax revenues—				
Rights and privileges	159	9,966		
Crown housing	93,953	118,399		
Recovery employee benefit costs—				
Employment insurance	147,992,000	111,677,000		
Canada Pension Plan	34,155,750	24,417,137		
Administration cost recovery—Injury compensation and merchant seamen compensation programs	2,057,799	2,305,397		
Other services of a non-regulatory nature	251,667	162,935		
Other fees and charges	28,609	...		
Interest on accounts receivable	43,388	147,608		
Employment Insurance Act fines	706,909	1,204,531		
Canada Labour Code fines and penalties	200,000	320,725		
Other fines and penalties	...	20,000		
Miscellaneous revenue from payroll deductions—				
Parking fees	23,816	21,769		
Annuities account—Actuarial surplus	3,308,540	4,596,851		
Legal cost	534,264	590,923		
Gain on foreign currency	60	200		
Sundries	255,434	493,664		
	189,652,348	146,087,105		
<b>Total Department</b>	<b>361,054,466</b>	<b>392,449,699</b>		
<b>Canada Industrial Relations Board</b>				
<b>Non-tax revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	17,872	5,072		
Adjustments to prior year's payables	18,467	...		
Sales of goods and services—				
Sales of goods and information products	36,339	5,072		
Proceeds from the disposal of surplus Crown assets	2,457	1,545		
Proceeds from the disposal of surplus Crown assets	139	209		
<b>Total Program</b>	<b>38,935</b>	<b>6,826</b>		
<b>Canadian Centre for Occupational Health and Safety</b>				
<b>Non-tax revenues—</b>				
Sales of goods and services—				
Sales of goods and information products	4,185,041	4,485,722		
Proceeds from the disposal of surplus Crown assets	25	...		
<b>Total Program</b>	<b>4,185,066</b>	<b>4,485,722<sup>(1)</sup></b>		
<b>Ministry Summary</b>				
Non-tax revenues—				
Return on investments	152,745,802	107,699,631		
Refunds of previous years' expenditures	18,458,897	138,352,638		
Sales of goods and services	4,195,573	4,495,109		
Proceeds from the disposal of surplus Crown assets	225,897	307,764		
Miscellaneous non-tax revenues	189,652,348	146,087,105		
<b>Total Ministry</b>	<b>365,278,467</b>	<b>396,942,247<sup>(1)</sup></b>		
<sup>(1)</sup> Amends reporting in previous year's Public Accounts.				





# SECTION 13

2002-2003

*PUBLIC ACCOUNTS OF CANADA*

## Indian Affairs and Northern Development

Department

Canadian Polar Commission

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**Department**

Administration Program

**Objectives**

To provide for policy direction and sound management of the Indian and Inuit Affairs and Northern Affairs programs and for efficient and effective planning, accounting, personnel, communications and other administrative support.

**Business Line Descriptions***Administration*

Provides policy direction and administrative support to the Indian and Inuit Affairs and Northern Affairs programs through executive direction, policy and strategic direction, and corporate support.

Indian and Inuit Affairs Program

**Objectives**

To support Indians and Inuit in achieving their self-government, economic, educational, cultural, social, and community development needs and aspirations; to settle accepted native claims through negotiations; and to ensure fulfilment of Canada's constitutional and statutory obligations and responsibilities to Indian and Inuit people.

**Business Line Descriptions***Claims*

Settles accepted comprehensive claims; ensures the Government meets its legal obligations as set out in the *Indian Act* and treaties by settling specific claims and monitoring implementation agreements; provides research funding to native claimants; and supports the Department of Justice in relation to litigation focusing on First Nations.

*Indian and Inuit programming*

Supports Indians and Inuit in achieving their self-government, economic, educational, cultural, social, and community development needs and aspirations; and to fulfil Canada's constitutional and statutory obligations and responsibilities to Indian and Inuit people.

Northern Affairs Program

**Objectives**

To promote the political, economic, scientific and social development of Canada's North; to assist northerners, including aboriginal groups, to develop political and economic institutions which will enable them to assume increasing responsibility within the Canadian federation; to effectively manage and regulate the sustainable development of the North's natural resources in preparation for devolution to the territorial governments; to preserve, maintain, protect and rehabilitate the northern environment; and to manage ongoing federal interests in the North, including federal northern policy, federal-territorial relations and claims and self-government implementation, and federal circum-polar activities.

**Business Line Descriptions***Northern affairs programming*

This business line provides for the development and implementation of policies and programs related to the political, economic, social and sustainable development of Canada's North. It manages the constitutional relationship between the Department and the territorial governments, negotiates and implements resource transfers to northern governments, and provides continuing coordination and direction to the management of ongoing federal interests in the North. This business line provides for the management of the North's natural resources and the protection and enhancement of the Arctic environment, both nationally

and internationally. It coordinates the implementation of northern land claims and enhances Aboriginal interests in the development of the North, as well as in the fur industry throughout Canada. The development and implementation of science and technology-related programs are promoted nationally and internationally.

**Canadian Polar Commission****Objectives**

To promote the development and dissemination of knowledge in respect of the polar regions.

**Business Line Descriptions***Canadian Polar Commission*

In order to carry out its mandate, the Commission will initiate, sponsor and support conferences, seminars and meetings; help establish a polar information network as the principal mechanism to disseminate knowledge pertaining to the polar regions; undertake and support special studies on matters relating to the polar regions; recognize achievements and contributions in areas related to its mandate and table an annual report in Parliament.

Source of authorities					Vote	Disposition of authorities				
Available from previous years	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year	
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
\$	\$	\$	\$	\$		\$	\$	\$	\$	
...	96,187,000	...	...	96,187,000	1					
...	...	8,264,400	...	8,264,400	1a					
...	...	10,022,000	...	10,022,000	1b					
...	...	...	259,105	259,105						
...	...	...	2,577,000	2,577,000						
...	96,187,000	18,286,400	2,836,105	117,309,505		116,320,341	989,164	...	109,047,034	
...	65,218	...	1,728	66,946	(S)			...		
...	9,090,000	...	652,915	9,742,915	(S)	66,946		...	67,988	
...	...	...	...	...	(S)	9,742,915		...	8,408,000	
...	...	...	24,389	24,389			24,389	...	...	
...	105,342,218	18,286,400	3,515,137	127,143,755		126,154,591	989,164	...	117,523,022	
...	299,183,000	...	...	299,183,000	5					
...	...	32,451,746	...	32,451,746	5a					
...	...	1,624,269	...	1,624,269	5b					
...	...	...	11,019,000	11,019,000						
...	...	...	19,579,383	19,579,383						
...	...	...	8,413,000	8,413,000						
...	299,183,000	34,076,015	39,011,383	372,270,398		363,044,908	9,225,490	...	291,751,538	
...	...	...	...	...	6b					
...	...	29,156,735	...	29,156,735	7b			...	...	
...	...	641,638	...	641,638				...	...	
...	18,750,000	...	(11,019,000)	18,750,000	10			...	...	
...	...	...	...	...		641,638		...	...	
...	18,750,000	...	(11,019,000)	7,731,000		7,449,912	281,088	...	5,453,187	

## Ministry Summary—Continued

Source of authorities					Disposition of authorities						
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year			Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates					\$	\$	\$		
\$	\$	\$	\$	\$			\$	\$	\$	\$	\$
...	4,372,382,000	...	...	4,372,382,000	15	Grants and contributions	...	...	...	...	...
...	...	...	...	...	15a	Grants	...	...	...	...	...
...	...	73,522,880	...	73,522,880	15b	Grants and contributions	...	...	...	...	...
...	...	...	(19,579,383)	(19,579,383)		Transfer to Vote 5	...	...	...	...	...
...	4,372,382,000	73,522,881	(19,579,383)	4,426,325,498		Total—Vote 15	4,424,462,776	1,862,722	...	...	4,334,634,859
...	15,000	...	(15,000)	...	(S)	Grassy Narrows and Islington Bands Mercury Disability Board ( <i>Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act</i> )	...	...	...	...	...
...	...	...	...	...	(S)	Liabilities in respect of loan guarantees made to Indians for housing and economic development ( <i>Indian Act</i> )	...	...	...	...	...
...	2,000,000	...	(2,000,000)	...	(S)	Indian annuities ( <i>Indian Act</i> )	...	...	...	...	76,610
...	1,400,000	...	420,395	1,820,395	(S)	Grants to aboriginal organizations designated to receive claim settlement payments pursuant to comprehensive land claim settlement acts	1,820,395	...	...	...	1,648,012
...	139,810,000	2,606,635	(7,665)	142,408,970	(S)	Contributions to employee benefit plans	142,408,970	...	...	...	149,126,088
...	29,145,000	...	1,216,819	30,361,819	(S)	Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account (authorized limit \$60,000,000)	30,361,819	...	...	...	24,144,000
32,524,066	...	...	...	32,524,066	(S)	Court awards	364,385	...	32,159,681	...	38,518
...	...	...	2,150,840	2,150,840	(S)	Spending of proceeds from the disposal of surplus Crown assets	2,150,840	...	...	...	361,589
193,255	...	...	78,132	271,387	(S)	Refunds of amounts credited to revenues in previous years	177,871	...	93,516	...	70,917
...	...	...	29,441	29,441		Total budgetary	29,441	...	...	...	213,778
32,717,321	4,862,685,000	140,003,904	10,285,962	5,045,692,187	L20	Loans and guarantees of loans through the Indian economic development account. Last amended by <i>Vote 7b, Appropriation Act No. 4, 1996-97</i> . Limit \$48,550,835 (Net)	5,002,069,690	11,369,300	32,253,197	4,807,519,096	...
48,012,343	...	...	...	48,012,343	L20	Loans to native claimants (Gross)	...	(438,058)	...	48,450,401	(14,492)
...	31,853,000	...	...	31,853,000	L20a	Loans to native claimants (Gross)	...	...	...	...	...
...	...	2,500,000	...	2,500,000		Total—Vote L20	31,815,924	2,537,076	...	...	34,623,657
...	31,853,000	2,500,000	...	34,353,000							





## Ministry Summary—Concluded

Source of authorities						Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year
	\$	\$	\$						\$	\$	
		Main Estimates	Supplementary Estimates								
\$	\$	\$	\$	\$	\$		\$	\$	\$	\$	\$
5,000,000	...	...	...	...	5,000,000	L81a Loans for the establishment or expansion of small businesses in the Yukon Territory through the Yukon Territory small business loans account. Limit \$5,000,000 ( <i>Appropriation Act No. 4, 1969</i> ) (Net)	...	...	...	5,000,000	...
11,856,363	...	...	...	...	11,856,363	Total non-budgetary	...	...	...	11,856,363	794
5,145	189,134,900	50,531,655	2,732,797	242,404,497		Total Program—Budgetary	240,368,834	2,035,663	...	...	219,373,861
11,856,363	...	...	...	...	11,856,363	Non-budgetary	...	...	...	11,856,363	794
32,722,466	5,157,162,118	208,821,959	16,533,896	5,415,240,439		Total Department—Budgetary	5,368,593,115	14,394,127	32,253,197	...	5,144,415,979
59,868,706	74,973,000	2,500,000	...	137,341,706		Non-budgetary	58,126,015	18,908,927	60,306,764	...	63,470,385
Canadian Polar Commission											
...	893,000	...	...	...	893,000	45 Program expenditures					
...	...	...	2,000	2,000	2,000	Transfer from TB Vote 15 <sup>(1)</sup>					
...	893,000	...	2,000	2,000	895,000	Total—Vote 45	857,892	37,108	...	...	929,315
...	68,000	...	6,107	6,107	74,107	(S) Contributions to employee benefit plans	74,107	...	...	...	63,000
...	961,000	...	8,107	8,107	969,107	Total Program—Budgetary	931,999	37,108	...	...	992,315
32,722,466	5,158,123,118	208,821,959	16,542,003	5,416,209,546		Total Ministry—Budgetary	5,369,525,114	14,431,235	32,253,197	...	5,145,408,294
59,868,706	74,973,000	2,500,000	...	137,341,706		Non-budgetary	58,126,015	18,908,927	60,306,764	...	63,470,385

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(T) Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
<b>Department</b>																		
<b>Administration Program—</b>																		
<b>Budgetary</b>	116,353,678	115,364,514	10,332,077	10,332,077	458,000	458,000	...	...	...	...	...	...	...	...	...	127,143,755	126,154,591	
<b>Indian and Inuit Affairs Program</b>																		
<b>Claims—</b>																		
<b>Budgetary</b>	180,582,170	180,582,170	7,999,962	7,999,962	454,479,163	453,701,441	...	...	...	...	...	...	...	...	...	643,061,295	642,283,573	
<b>Non-budgetary</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	125,485,343	58,126,015	
<b>Indian and Inuit programming</b>	275,994,668	234,515,981	10,560,524	10,279,436	4,116,075,700	4,114,990,700	...	...	...	...	...	...	...	...	...	4,402,630,892	4,359,786,117	
<b>Total Program—</b>																		
<b>Budgetary</b>	456,576,838	415,098,151	18,560,486	18,279,398	4,570,554,863	4,568,692,141	...	...	...	...	...	...	...	...	...	5,045,692,187	5,002,069,690	
<b>Non-budgetary</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	125,485,343	58,126,015	
<b>Northern Affairs Program</b>																		
<b>Northern affairs programming—</b>																		
<b>Budgetary</b>	156,337,711	154,360,425	6,069,886	6,069,886	79,996,900	79,938,523	...	...	...	...	...	...	...	...	...	242,404,497	240,368,834	
<b>Non-budgetary</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11,856,363	11,856,363	
<b>Total Program—</b>																		
<b>Budgetary</b>	156,337,711	154,360,425	6,069,886	6,069,886	79,996,900	79,938,523	...	...	...	...	...	...	...	...	...	242,404,497	240,368,834	
<b>Non-budgetary</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11,856,363	11,856,363	
<b>Total Department—</b>																		
<b>Budgetary</b>	729,268,227	684,823,090	34,962,449	34,681,361	4,651,009,763	4,649,088,664	...	...	...	...	...	...	...	...	...	5,415,240,439	5,368,593,115	
<b>Non-budgetary</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	137,341,706	58,126,015	
<b>Canadian Polar Commission—</b>																		
<b>Budgetary</b>	941,907	904,799	...	...	27,200	27,200	...	...	...	...	...	...	...	...	...	969,107	931,999	
<b>Total Ministry—</b>																		
<b>Budgetary</b>	730,210,134	685,727,889	34,962,449	34,681,361	4,651,036,963	4,649,115,864	...	...	...	...	...	...	...	...	...	5,416,209,546	5,369,525,114	
<b>Non-budgetary</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	137,341,706	58,126,015	

## Transfer Payments

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$	\$					
...	458,000	...	...	458,000	458,000	...	...	458,000
...	458,000	...	...	458,000	458,000	...	...	458,000
<b>Department</b>								
Administration Program								
<b>Contributions</b>								
Contributions to the Inuit Art Foundation for the purpose of assisting Inuit artists and artisans from the Northwest Territories, Nunavut, Northern Quebec and Labrador in the development of their professional skills and marketing of their art								
...	458,000	...	...	458,000	458,000	...	...	458,000
...	458,000	...	...	458,000	458,000	...	...	458,000
<b>Total Program</b>								
<b>Indian and Inuit Affairs Program</b>								
<b>Grants</b>								
<b>Claims</b>								
Grant to the James Bay Crees, the Oujé-Bougoumou Crees and the Naskapi Bands of Quebec								
...	48,794,000	1	307,087	49,101,088	49,101,088	...	...	46,953,148
...	11,562,000	...	(302,002)	11,259,998	11,259,998	...	...	21,086,096
Grant to the Makivik Corporation for James Bay and Northern Quebec Agreement implementation								
...	318,000	...	...	318,000	318,000	...	...	310,668
Grants to Indian bands to settle specific claims								
...	121,890,000	30,000,000	(5,711,010)	146,178,990	146,071,990	107,000	...	173,798,007
Grants to the beneficiaries or implementing bodies of comprehensive land claim agreements or comprehensive land claim settlements								
...	10,941,000	...	5,092,169	16,033,169	15,425,447	607,722	...	9,149,521
(S) Grants to aboriginal organizations designated to receive claim settlement payments under comprehensive land claim settlement acts								
...	139,810,000	2,606,635	(7,665)	142,408,970	142,408,970	...	...	149,126,088
Grants to entitled bands for the settlement of treaty land entitlement claims in the provinces of Saskatchewan and Manitoba								
...	23,775,000	...	(1,793,319)	21,981,681	21,981,681	...	...	21,981,779
Grant to the Saskatchewan Association of Rural Municipalities for the payment to rural municipalities of compensation for the loss of their tax base as a result of the settlement of treaty land entitlement claims in Saskatchewan								
...	1,000,000	...	(42,810)	957,190	957,190	...	...	1,130,931
Grant to the province of Saskatchewan for the payment to school districts of compensation for the loss of their tax base as a result of the settlement of treaty land entitlement claims in Saskatchewan								
...	1,000,000	...	134,198	1,134,198	1,134,198	...	...	1,188,797





## Transfer Payments—Continued

Source of authorities						Disposition of authorities						
Available from previous years	As shown in			Adjustments and transfers	Total available for use		Used in the current year		Variance	Available for use in subsequent years		Used in the previous year
	\$	\$	\$				\$	\$		\$	\$	
...	37,474,000	...	(12,719,232)	24,754,768	Contributions to the beneficiaries and various implementing bodies for the purpose of implementing comprehensive land claim settlements	24,754,768	...	...	...	...	23,056,832	
...	550,000	...	489,097	1,039,097	Contributions to individuals, Indian bands and associations for the funding of Indian test cases	1,039,097	...	...	...	...	1,418,901	
...	200,000	...	23,592	223,592	Contributions to individuals (including non-Indians) or groups of individuals, organizations and bands in respect of Bill C-31 test cases	223,592	...	...	...	...	271,929	
...	2,359,000	...	(1,040,017)	1,318,983	Canada's contribution to the British Columbia Treaty Commission for operating costs	1,318,983	...	...	...	...	1,553,644	
...	9,750,000	...	1,710,658	11,460,658	Funding to native claimant entities or organizations for negotiation preparedness	11,460,658	...	...	...	...	11,899,536	
...	5,916,000	...	(1,896,000)	4,020,000	Contributions to the British Columbia Treaty Commissioners for the purpose of supporting First Nations in the British Columbia Treaty Commission process	4,020,000	...	...	...	...	4,330,000	
...	500,000	...	(300,000)	200,000	Payments to claimant groups to perform enrolment and ratification activities associated with claims settlements prior to effective date of final settlement agreements	200,000	...	...	...	...	...	
...	...	...	1,411,993	1,411,993	Contributions to First Nations in the British Columbia treaty process, their organizations, the province of British Columbia and third parties for treaty-related measures	1,411,993	...	...	...	...	2,046,055	
						57,042,879	63,000	...	...	57,147,175		
Indian and Inuit programming						...	...	...	...	...	...	
...	4,505,000	...	(4,505,000)	...	Contributions to Indian bands for land selection	...	...	...	...	...	...	
...	8,577,000	...	12,918,352	21,495,352	Contributions to Indian bands for land and estates management	21,495,352	...	...	...	...	17,401,240	
...	7,922,000	...	(1,582,270)	6,339,730	Contributions to Indian bands for registration administration	6,339,730	...	...	...	...	7,669,138	
...	7,374,000	...	1,028,648	8,402,648	Contributions to provinces, corporations, local authorities, Indians, Indian bands and other organizations for forest fire suppression on reserve land	8,402,648	...	...	...	...	8,315,352	
...	15,000,000	...	(11,168,349)	3,831,651	Indian environmental partnership program funding	3,831,651	...	...	...	...	6,445,290	
...	6,544,000	...	8,152,570	14,696,570	Contributions to the Province of Newfoundland and Labrador for the provision of programs and services to native people resident in Newfoundland and Labrador	14,696,570	...	...	...	...	15,116,816	
...	9,099,000	...	5,699,800	14,798,800		14,798,800	...	...	...	...	8,789,000	



Payments totalling \$3,559,152,000 to support Indians, Inuit and Innu for the purpose of supplying public services in areas such as economic development, education, social development, capital facilities and maintenance, and Indian government support:

Economic development	119,182,374	800,000	...	129,363,323
Education	1,219,460,655	...	...	1,209,442,885
Social development	1,135,503,780	...	...	1,113,833,891
Capital facilities and maintenance	963,412,677	...	...	902,814,403
Indian government support	182,091,354	...	...	178,701,932
Contributions to Inuit and Innu communities, <i>Indian Act</i> bands and band groupings to facilitate their participation in negotiation of the inherent right of self-government	16,979,102	...	...	18,604,488
Contribution to the Province of Quebec, in respect of Cree and Inuit education as described in the James Bay and Northern Quebec Agreement	80,759,426	...	...	81,221,922
Contributions for the purpose of consultation and policy development	34,625,748	200,000	...	39,975,274
Contributions to support the building of strong governance, administrative and accountability systems	29,149,860	85,000	...	23,512,327
Contributions to provincially based Indian commissions	1,286,793	...	...	1,106,766
Contributions for the Special education program for students living on reserve	17,363,580	...	...	...
<b>Total—Contributions</b>	<b>3,869,380,100</b>	<b>1,085,000</b>	...	<b>3,762,314,047</b>
<b>Total—Contributions</b>	<b>3,926,422,979</b>	<b>1,148,000</b>	...	<b>3,819,461,222</b>
<b>Program Summary by Business Line</b>				
Claims	453,701,441	777,722	...	485,872,210
Indian and Inuit programming	4,114,990,700	1,085,000	...	3,999,536,749
<b>Total Program</b>	<b>4,568,692,141</b>	<b>1,862,722</b>	...	<b>4,485,408,959</b>
<b>Northern Affairs Program</b>				
<b>Grants</b>				
<b>Northern affairs programming</b>				
Grants to the Canadian universities and institutes for northern scientific research training	636,000	...	...	662,000
Grant to the Association of Canadian Universities for Northern Studies for the purpose of coordinating the northern scientific activities of Canadian universities	76,000	...	...	76,000
Grants to individuals and organizations to promote the safe development, use and conservation of the North's natural resources	...	...	...	...
Grant in the form of an award to the person judged to have made an outstanding contribution in the field of northern science	4,500	...	...	4,500
Grants to the Yukon Territorial Government for transitional costs set out in the Yukon Northern Affairs Program Devolution Transfer Agreement	1,348,000	...	...	1,935,000
<b>Total—Grants</b>	<b>2,064,500</b>	...	...	<b>2,677,500</b>

## Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities		
	As shown in		Adjustments and transfers	Used in the current year		Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$
	<b>Contributions</b>					
	Northern affairs programming					
	Contributions to the Government of the Northwest Territories and the Government of Nunavut for health care of Indians and Inuit					
...	41,202,000	...	...	41,202,000	...	40,394,000
	Contributions to the territorial governments and native organizations for the purpose of implementing the Inuvialuit Final Agreement					
...	4,814,000	...	725,734	5,539,734	...	4,816,918
	Contributions to individuals, organizations and other levels of government for consultations, research, training, employment initiatives, and other work related to advancing northern interests in the political, social, economic and cultural development of the North					
...	3,533,300	1,434,000	970,139	5,937,439	...	2,863,258
	Contributions for Inuit counselling in the South					
...	80,000	...	...	80,000	...	80,000
	Contributions to territorial governments in relation to regional development and infrastructure projects					
...	7,958,000	...	(4,524,706)	3,433,294	...	980,000
	Contributions to individuals, organizations and other levels of government for the purpose of promoting the safe development, use, conservation and protection of the North's natural resources					
...	8,714,100	6,540,000	6,485,833	21,681,556	58,377	19,740,109
...	66,301,400	7,974,000	3,657,000	77,874,023	58,377	68,874,285
	<b>Total—Contributions</b>					
...	67,022,900	12,974,000	...	79,938,523	58,377	71,551,785
...	4,581,072,900	89,103,516	(19,166,653)	4,649,088,664	1,921,099	4,557,418,744
	<b>Canadian Polar Commission</b>					
	<b>Contributions</b>					
	Contributions to individuals, organizations, associations and institutions to support research and activities relating to the polar regions					
...	18,000	...	9,200	27,200	...	10,000
...	18,000	...	9,200	27,200	...	10,000
...	4,581,090,900	89,103,516	(19,157,453)	4,649,115,864	1,921,099	4,557,428,744

(S) Statutory transfer payment.

# Details of Respendable Amounts

Department	Authorities available for use in the current year		Authorities used in the previous year	
	\$	\$	\$	\$
Indian and Inuit Affairs Program				
Non-budgetary (respendable receipts)	...	439,492	...	14,492
Claims				
Indian economic development	...	439,492	...	14,492
<b>Total Program—Non-budgetary</b>	<b>...</b>	<b>439,492</b>	<b>...</b>	<b>14,492</b>
Northern Affairs Program				
Non-budgetary (respendable receipts)	...	...	...	8
Northern affairs programming	...	...	...	8
Inuit loan fund	...	...	...	8
<b>Total Program—Non-budgetary</b>	<b>...</b>	<b>439,492</b>	<b>...</b>	<b>14,500</b>
<b>Total Ministry—Non-budgetary</b>	<b>...</b>	<b>439,492</b>	<b>...</b>	<b>14,500</b>

# Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
Administration Program				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Reimbursement of operation and maintenance	192,369		49,970	
Adjustments to prior year's payables—	...		171,161	
Operation and maintenance	192,369		221,131	
Sales of goods and services—				
Services of a non-regulatory nature	...		315	
Miscellaneous non-tax revenues	32,275		66,301	
<b>Total Program</b>	<b>224,644</b>		<b>287,747</b>	
Indian and Inuit Affairs Program				
Non-tax revenues—				
Return on investments— <sup>(1)</sup>				
Loans, investments and advances—				
Indian economic development fund	497,522		515,430	
Council for Yukon Indians	856,215		1,041,354	
Native claimants	4,813,879		6,376,050	
First Nations in British Columbia	2,835,148		2,782,906	
Other accounts—				
Indian housing assistance fund—				
On-reserve housing—Interest on guaranteed loans	993,472		1,035,754	
Stoney perpetual loan	11,689		...	
	10,007,925		11,751,494	
Refunds of previous years' expenditures—				
Reimbursement of operation and maintenance	12,195,569		9,397,647	
Refunds of previous year's salary	22,276		...	
Adjustments to prior year's payables—				
Operation and maintenance	1,499,196		890,374	
	13,717,041		10,288,021	
Sales of goods and services—				
Rights and privileges	...		43,325	
Services of a non-regulatory nature	29,025		...	
	29,025		43,325	
Proceeds from the disposal of surplus Crown assets	78,132		212,067	

## Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Miscellaneous non-tax revenues—			Other fees and charges—		
Treaty land entitlement (Saskatchewan)	5,500,000	5,500,000	Canada mining fees	...	1,449,318
Sundries	2,126,188	1,772,453	Land use fees	...	86,724
			Other fees	...	71
				...	1,536,113
<b>Total Program</b>	<b>31,458,311</b>	<b>29,567,360</b>		40,236,264	34,757,437
Northern Affairs Program			Proceeds from the disposal of surplus Crown assets	...	5,145
<b>Non-tax revenues—</b>			Miscellaneous non-tax revenues—		
Return on investments— <sup>(1)</sup>			Deferred revenues	198,347	...
Loans, investments and advances—			Sundries	8,298,013	4,722,025
Government of the Yukon Territory	1,907	9,090			
Inuit loan fund	8,076	8,763			
Yukon Energy Corporation	550,823	45,340			
Other accounts—					
Esso Ltd.—Norman Wells Project profits	90,241,767	92,571,617			
	90,802,573	92,634,810	<b>Total Program</b>	<b>141,783,971</b>	<b>132,981,014</b>
Refunds of previous years' expenditures—			<b>Total Ministry</b>	<b>173,466,926</b>	<b>162,836,121</b>
Reimbursement of operation and maintenance	1,870,334	588,962			
Adjustments to prior year's payables—					
Operation and maintenance	378,440	272,635			
	2,248,774	861,597			
Sales of goods and services—					
Rights and privileges—					
Canada mining—					
Licences	1,188,194	...			
Royalties	25,066,055	5,700,325			
Forestry	69,884	88,600			
Land, building and machinery rentals	207,376	592,595			
Oil and gas royalties	13,478,698	26,664,253			
Quarrying royalties	172,758	...			
Water rentals	...	161,263			
Sundries	...	14,288			
	40,182,965	33,221,324			
Services of a non-regulatory nature	53,299	...			

<sup>(1)</sup> Interest unless otherwise indicated.

# SECTION 14

2002-2003

*PUBLIC ACCOUNTS OF CANADA*

## Industry

### Department

Atlantic Canada Opportunities Agency

Business Development Bank of Canada

Canadian Space Agency

Canadian Tourism Commission

Competition Tribunal

Copyright Board

Economic Development Agency of  
Canada for the Regions of Quebec

Enterprise Cape Breton Corporation

National Research Council of Canada

Natural Sciences and Engineering  
Research Council

Office of Infrastructure of Canada

Social Sciences and Humanities Research  
Council

Standards Council of Canada

Statistics Canada

Western Economic Diversification

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Programs by business line . . . . .	14.15
Transfer payments . . . . .	14.18
Details of respendable amounts . . . . .	14.25
Revenues . . . . .	14.25



## Department

### Objectives

To promote international competitiveness and excellence in industry, science and technology in all parts of Canada, to promote regional economic development in Ontario, to assist Aboriginal people to realize their economic potential, to promote fair and efficient operation of the marketplace in Canada, and to establish the rules of the marketplace and ensure that they are effectively implemented and enforced.

### Business Line Descriptions

#### *Micro-economic policy*

This business line sets the overall priorities and direction for the department's micro-economic agenda in the "four pillars" of marketplace climate, trade, technology and infrastructure, outlined in the government's framework document, "Building a more innovative economy (BMIE)" and consistent with the Speech from the Throne priorities. The major challenge in developing the micro-economic policy agenda will be to identify the key emerging issues, to marshal the analytical evidence for the appropriate policy responses and engage the commitment of a diverse group of departments and agencies inside and outside the Industry portfolio in implementing them. The challenge must also include integrating a sustainable development strategy and sustainable development concepts into the work of the Department.

#### *Marketplace rules and services*

The department's Marketplace rules and services business line represents a significant portion of the government's policy levers for maintaining an efficient and equitable marketplace, thus enhancing Canada's attractiveness for investment. Some 20 acts set out the policy and legislative framework for the marketplace in such areas as bankruptcy, corporations and corporate gover-

nance, approval and inspection of measuring devices, intellectual property, competition, consumer product inspection and voluntary codes of practice, and spectrum licensing and monitoring.

Through this business line, Industry Canada develops, evaluates and revises rules, regulations and standards that govern the fair, efficient and competitive operation of the Canadian marketplace. These rules support and interpret marketplace legislation that is developed as part of the service line related to promoting a healthy marketplace climate in the Micro-economic policy business line.

Under Marketplace rules and services, the Department maintains consumer and business confidence by effectively administering and ensuring compliance with marketplace legislation, rules, regulations and standards. It also promotes these marketplace standards internationally to help Canadians compete more effectively in global markets.

The organizations that make up this business line also help businesses and consumers contribute to and benefit fully from marketplace rules and respond better to changing conditions by providing a wide range of marketplace information and services.

#### *Industry sector development*

The department's Industry sector development business line provides leadership and support to Canadian industry as it adapts to the challenges and opportunities of the global economy. This is accomplished through the development and implementation of strategies in cooperation with major partners and stakeholders for the advancement of trade, investment, technology, youth opportunities, information technology and telecommunications and human resource development. In addition, world-class information products and services will address the needs of Canadian industry. Policies, regulations and research will support Canada's information technology and telecommunica-

tions industry and targeted financial assistance will promote investment and leading edge technologies.

#### *Corporate and management services*

This business line encompasses the provision of corporate services, including management advisory services and strategic communication products and services direction, human resources and corporate development services, financial, administrative and common services and fulfils the functions of the ethics counsellor.

## Atlantic Canada Opportunities Agency

### Objectives

To support and promote new opportunities for economic development in Atlantic Canada, with particular emphasis on small- and medium-sized enterprises, through policy, program and project development and implementation, and through advocating the interests of Atlantic Canada in national economic policy, program and project development and implementation.

### Business Line Descriptions

#### *Development*

This business line includes the agency's program policy, planning and delivery functions directly related to the mandate of the organization. It is divided into six sub-activities: action/business development, cooperation, advocacy and coordination, special programs, Pan-Atlantic development, and program administration. These sub-activities delineate the nature of the agency's business.

#### *Corporate administration*

This business line includes: the executive offices of the Minister and the President; personnel, finance, systems and other administrative support services provided at Head Office and in regional offices; internal audit

activities; legal services; and Head Office communications activities not related to specific programs.

### **Business Development Bank of Canada**

#### **Objectives**

To support Canadian entrepreneurship by providing financial and management services, giving particular consideration to the needs of small- and medium-sized enterprises.

### **Canadian Space Agency**

#### **Objectives**

The overriding objectives of the Canadian space program are summarized as:

- the development and application of space science and technology to meet Canadian needs; and,
- the development of an internationally competitive space industry in Canada.

#### **Business Line Descriptions**

##### *Space knowledge, applications and industry development*

The Canadian Space Agency works with universities and industry across Canada to contribute to and facilitate the advancement of space knowledge; the development of new processes, technologies and applications; and the use and application of space science and technology. This leads to an internationally competitive, export-oriented Canadian space equipment and services sector. In collaboration with other public sector organizations, or on its own, the Canadian Space Agency contributes to the sustainable development of Canada by linking Canadians from coast to coast, by

enhancing the management of our environment and natural resources, and by learning how phenomena in space affect life on earth.

The business line creates better awareness of the importance of space technology in all regions of Canada and improves cooperation and relationships with space sector organizations throughout the world. The business line also involves all initiatives that ensure that the Agency performs its role as the leader of the Canadian space program.

### **Canadian Tourism Commission**

#### **Objectives**

To market Canada as a desirable tourist destination and to provide timely and accurate information to the tourism industry to assist their decision-making.

#### **Competition Tribunal**

#### **Objectives**

The Tribunal's objective is to provide a court of record to hear and determine all applications under Parts VII.1 and VIII of the *Competition Act* as informally and expeditiously as circumstances and considerations of fairness permit.

#### **Business Line Descriptions**

##### *Competition Tribunal*

Through the Competition Tribunal rules that regulate its practices and procedure, the Tribunal establishes a framework for informal, expeditious proceedings while leaving the Tribunal flexibility to respond to the wide range of variables that affect expediency and considerations of fairness in a particular case.

### **Copyright Board**

#### **Objectives**

To fix royalties which are fair and equitable to both copyright owners and the users of copyright-protected works, and issue non-exclusive licences authorizing the use of works when the copyright owner cannot be located.

#### **Business Line Descriptions**

##### *Copyright Board*

The Copyright Board was established on February 1, 1989, as the successor of the Copyright Appeal Board. Its responsibilities under the *Copyright Act* are to:

- establish tariffs for the public performance or the communication to the public by telecommunication of musical works and sound recordings (sections 67 to 69);
- establish tariffs, at the option of a collective society referred to in section 70.1, for the doing of any protected act mentioned in sections 3, 15, 18 and 21 of the Act (sections 70.1 to 70.191);
- set royalties payable by a user to a collective society, when there is disagreement on the royalties or on the related terms and conditions (sections 70.2 to 70.4);
- establish tariffs for the retransmission of distant television and radio signals or the reproduction and public performance by educational institutions, of radio or television news or news commentary programs and all other programs, for educational or training purposes (sections 71 to 76);
- establish tariffs for the private copying of recorded musical works (sections 79 to 88);
- rule on applications for non-exclusive licences to use published works, fixed performances, published sound recordings and fixed communica-



tion signals, when the copyright owner cannot be located (section 77);

- examine, at the request of the Commissioner of Competition appointed under the *Competition Act*, agreements between a collective society and a user which have been filed with the Board, where the Commissioner considers that the agreement is contrary to the public interest (sections 70.5 to 70.6);
- set compensation, under certain circumstances, for formerly unprotected acts in countries that later join the Berne Convention, the Universal Convention or the Agreement establishing the World Trade Organization (section 78).

In addition, the Minister of Industry can direct the Board to conduct studies with respect to the exercise of its powers (section 66.8).

Finally, any party to an agreement on a licence with a collective society can file the agreement with the Board within 15 days of its conclusion, thereby avoiding certain provisions of the *Competition Act* (section 70.5).

### **Economic Development Agency of Canada for the Regions of Quebec**

#### **Objectives**

Under the *Department of Industry Act*, the Minister responsible for the Economic Development Agency of Canada for the Regions of Quebec must pursue the following objectives:

- (a) promote economic development in areas of Quebec where low incomes and slow economic growth are prevalent or where opportunities for productive employment are inadequate;
- (b) emphasize long-term economic development and sustainable employment and income creation;

(c) focus on small- and medium-sized enterprises (SMEs) and the development and enhancement of entrepreneurship.

#### **Business Line Descriptions**

##### *Promotion of the economic development of the regions of Quebec*

With respect to economic development of Quebec regions, this activity includes in particular:

- Design and implementation of federal policies and programs.
- Participation in the implementation of national economic development priorities, as a member of the Industry portfolio, in order to maximize the benefits for every region of Quebec.
- Harmonization of federal activities by ensuring the integrated management of Quebec regional economic development issues of concern to the Government of Canada. It designs and implements multisectorial federal strategies and action plans for the economic development of the regions of Quebec, and creates economic adjustment measures to adapt the application of some national policies to the regional context.

- Establishment of cooperative relations with other public and private socio-economic stakeholders, in particular the Community Futures Development Corporations, to better serve Quebec regions and SMEs.

- Advocacy within the machinery of the Canadian government, based on the analysis of economic development issues, in order to optimize the impact of national policies and programs on the economic development of the regions of Quebec.

- Promotion of federal programs and services through its network of business offices, to inform SMEs and actors in economic development on the programs

and services provided by federal government departments and organizations for small- and medium-sized enterprises.

- Development of knowledge and dissemination of information to develop and disseminate knowledge on issues related to the economic development of the regions and SMEs. To inform residents in the regions of Quebec with regard to Government of Canada policies, strategies and initiatives that effect the economic development of the regions.
- Design and implementation of special economic development and job creation mandates in Quebec, on behalf of the Government of Canada, to respond to specific public issues of an economic nature, often on an ad hoc basis.

### **Enterprise Cape Breton Corporation**

#### **Objectives**

To promote and assist the financing and development of industry on the Island of Cape Breton and to broaden the base of the economy of the Island.

### **National Research Council of Canada**

#### **Objectives**

To enhance the national capability and to stimulate investment in research and development for the economic and social benefit of Canada.

#### **Business Line Descriptions**

##### *Research and technology innovation*

The Research and technology innovation business line includes the National Research Council's research programs, technology development initiatives, management of national science and engineering facilities,

along with its research and technology collaborations with firms, universities and public institutions. These efforts all focus on key technological and industrial areas of Canada's economy where the National Research Council has specific roles and recognized competencies, and where it has the ability to have an impact.

*Support for innovation and the national science and technology infrastructure*

Support for innovation and the national science and technology infrastructure reinforces the National Research Council's role as a major research and development participant within the larger Canadian science and technology infrastructure. It encompasses the dissemination of scientific and technical information and provision of innovation assistance to industrial research. The National Research Council also maintains key engineering and technology-based facilities to support specific industrial areas of the economy.

*Program management*

The Program management business line provides a range of management and administrative services designed to support the National Research Council's performance as a dynamic, entrepreneurial organization that maximizes opportunities to transfer knowledge and technology.

**Natural Sciences and Engineering Research Council**

**Objectives**

Strengthen Canada's economy and quality of life through the productive use of knowledge by the support of a broad base of high quality basic research in Canada's universities, and the encouragement and facilitation of links between the universities and the private sector.

**Business Line Descriptions**

*Support of research and scholarship*

Research grants to university professors at Canadian universities and partnerships to support the basic and project research in the natural sciences and in engineering, scholarships and fellowships to students and postdoctoral fellows and the related administrative support.

**Office of Infrastructure of Canada**

**Objectives**

The objectives of the Office of Infrastructure of Canada is to provide strategic advice and policy direction for Crown corporations and for physical infrastructure investments that enhance the quality of Canada's environment, support sustainable economic growth or improve community infrastructure.

**Business Line Descriptions**

*Infrastructure investments*

This business line supports investments in physical infrastructure projects that enhance the quality of Canada's environment, support sustainable economic growth, or improve community infrastructure, approaches and best practices.

**Social Sciences and Humanities Research Council**

**Objectives**

To support high-quality research and research training that help us to understand the evolving nature of the society we live in and to address the emerging challenges and opportunities more effectively and to help put the benefits of research to work by promoting the transfer

of knowledge among researchers, research partners, policy makers and other stakeholders within Canadian society.

**Business Line Descriptions**

*Support of research and scholarship*

Research grants to individual or teams of researchers or universities to support the basic research in the social sciences and humanities, and collaborative and targeted research on issues of national importance, fellowships to doctoral and postdoctoral fellows, grants to support research communication and the related administrative support.

**Standards Council of Canada**

**Objectives**

To promote efficient and effective voluntary standardization in Canada, where standardization is not expressly provided for by law, in order to advance the national economy, support sustainable development, benefit the health, safety and welfare of workers and the public, assist and protect consumers, facilitate domestic and international trade and further international cooperation in relation to standardization.

**Statistics Canada**

**Objectives**

To provide statistical information and analysis on the economic and social structure and functioning of Canadian society as a basis for the development, operation and evaluation of public policies and programs, for public and private decision-making, and for the general benefit of all Canadians; and to promote the quality, coherence and international comparability of Canada's statistical system through collaboration with

other federal departments and agencies, with the provinces and territories, and in accordance with sound scientific standards and practices.

**Business Line Descriptions**

*Economic and social statistics*

The economic statistics component of this business line provides information and analysis on the entire spectrum of Canadian economic activity, both domestic and international, through a set of macro-economic statistics. The organization of economic statistics is guided, in a large measure, by frameworks which constitute the Canadian System of National Accounts. The system makes it possible to measure both the current performance and the structural make-up of the Canadian economy by type of economic transaction and by sector. This set of accounts is designed to provide structural and current information on the Canadian economy in direct support of fiscal, monetary, human resource, industrial and international economic policy formulation and adjustment. The System of National Accounts also serves as a framework within which individual statistical series are compared to assess their reliability and as an analytic tool to identify shifts in the economic importance of various sectors.

Another component of economic statistics focuses on the business, trade and tourism sectors of the Canadian economy. Information includes measures of the value of production, cost structures, commodities produced and consumed, the flows and stocks of fixed capital assets employed in the economy, the degree of capacity utilization, estimates of planned annual capital expenditure of businesses and governments, and measures of price changes for industrial goods, capital expenditures and construction.

The household statistics component of this business line provides information on the economic and social characteristics of individuals, families and households

in Canada, and on the major factors which can contribute to their well-being. It includes measures of household income and expenditure; of employment, unemployment, their associated costs and benefits, labour income and factors affecting labour supply; and information on topics of specific social policy concern.

The institutions statistics component of this business line provides information and analysis on the facilities, agencies and systems which are publicly funded to meet the socio-economic and physical needs of Canadians, and on the outcomes of the services which they provide. It encompasses the justice, health care, and education systems as well as cultural institutions and industries, in terms of the nature and extent of their services, and operations, the characteristics of the individual Canadians and families whom they serve, and their impacts on Canadian society. Increasingly, the Agency is attempting to go beyond the institutional orientation of this component, and to try to portray the impacts on Canadians of the activities of the health, education and justice systems.

*Census of population statistics*

This business line provides statistical information from the quinquennial census of population. The census provides benchmark information on the structure of the Canadian population and its demographic, social and economic conditions. It provides the detailed information needed on subgroups of the population and for small geographic areas, which cannot be generated through sample surveys. Estimates of the size of the population and its demographic structure between censuses, as well as population projections, are dependent on census information.

Population counts and estimates are required to determine electoral boundaries, the distribution of federal transfer payments, and the transfer and allocation of funds among regional and municipal governments, school boards and other local agencies within provinces.

**Western Economic Diversification**

**Objectives**

To promote economic diversification in Western Canada in a manner that provides added influence for the West in national policy and decision-making, that improves client services in the West and that facilitates federal-provincial coordination.

**Business Line Descriptions**

*Western Economic Diversification*

To more effectively guide, in close cooperation with western stakeholders, federal government policies, regulations and resources so that they become more constructive instruments of western economic growth and diversification.



# Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$	\$	
...	424,556,000	...	...	424,556,000	1	Department			
...	...	...	...	...	1a	Operating expenditures			
...	...	55,364,359	...	55,364,359	1b	Transfer of \$10,642,675 from Industry Vote 5			
...	...	...	1	1		Transfer from: Vote 5			
...	...	...	10,642,675	10,642,675		TB Vote 10 <sup>(1)</sup>			
...	...	...	260,000	260,000		TB Vote 15 <sup>(1)</sup>			
...	...	...	18,209,000	18,209,000		Total—Vote 1	502,131,171	6,900,864	
...	424,556,000	55,364,360	29,111,675	509,032,035				493,378,214	
...	...	...	...	...	2b	Program Liability Ceiling under the <i>Canada Small Business Financing Act</i> —In accordance with subsection 13(2) of the Act, the maximum aggregate contingent liability of the Minister is established at \$400,000,000	...	1	
...	933,109,000	...	...	933,109,000	5	Grants and contributions			
...	...	47,137,420	...	47,137,420	5a	Grants and contributions			
...	...	...	(10,642,675)	(10,642,675)		Transfer to Vote 1			
...	933,109,000	47,137,420	(10,642,675)	969,603,745		Total—Vote 5	673,858,232	295,745,513	
...	65,218	...	1,728	66,946	(S)	Minister of Industry—Salary and motor car allowance	66,946	...	
...	10,000,000	...	(10,000,000)	...	(S)	Insurance payments under the Enterprise development program and guarantees under the Industrial and regional development program	...	...	
55,680,341	(3,280,000)	...	3,280,000	55,680,341	(S)	Canadian Intellectual Property Office Revolving Fund			
...	...	...	165,307	165,307		Transfer from TB Vote 5 <sup>(1)</sup>			
55,680,341	(3,280,000)	...	3,445,307	55,845,648		Total	(6,668,521)	62,514,169	
...	32,000,000	2,200,000	(5,280,259)	28,919,741	(S)	Liabilities under the <i>Small Business Loans Act</i>	28,919,741	...	
...	29,000,000	4,740,000	1,170,205	34,910,205	(S)	Liabilities under the <i>Canada Small Business Financing Act</i>	34,910,205	...	
...	53,545,000	...	11,093,705	64,638,705	(S)	Contributions to employee benefit plans	64,638,705	...	
241,600	...	...	565,234	806,834	(S)	Spending of proceeds from the disposal of surplus Crown assets	663,000	143,834	
								191,621	

## Ministry Summary—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Vote	Used in the current year		Available for use in subsequent years
	\$	\$			\$	\$	
...	...	...	1,500	(S)	1,500	...	...
...	...	...	196,928	(S)	196,928	...	10,309
55,921,941	1,478,995,218	109,441,781	1,664,022,288		1,298,717,907	302,646,378	62,658,003
...	...	...	...		...	...	...
...	300,000	...	300,000	L10	...	300,000	...
...	500,000	...	500,000	L15	...	500,000	...
1,950,000	...	...	1,950,000	L97b	...	...	...
1,950,000	800,000	...	2,750,000		...	...	1,950,000
...	...	...	...		...	800,000	1,950,000
55,921,941	1,478,995,218	109,441,781	1,664,022,288		1,298,717,907	302,646,378	62,658,003
1,950,000	800,000	...	2,750,000		...	800,000	1,950,000
Atlantic Canada Opportunities Agency							
...	69,977,000	...	69,977,000	20	78,416,374	1	71,197,213
...	...	2,524,875	2,524,875	20a	...	...	...
...	...	1	1	20b	...	...	...
...	...	2,552,499	2,552,499		...	...	...
...	...	1,372,000	1,372,000		...	...	...
...	...	1,990,000	1,990,000		...	...	...
...	69,977,000	2,524,876	78,416,375		...	...	...
...	364,792,000	...	364,792,000	25	...	...	...
...	...	(2,552,499)	(2,552,499)		...	...	...
...	364,792,000	...	362,239,501		268,276,005	93,963,496	232,532,840
...	2,000,000	2,400,000	3,148,551	(S)	...	...	...
...	2,000,000	650,000	2,261,779	(S)	3,148,551	...	5,946,783
...	1,000,000	(900,000)	(100,000)	(S)	2,261,779	...	1,497,135
...	6,924,000	...	8,044,603	(S)	...	...	6,304
...	...	...	...		8,044,603	...	6,244,000

25,000	...	...	4,534	29,534	(S)	Spending of proceeds from the disposal of surplus Crown assets	29,498	...	36	3,894
...	...	...	33,942	33,942	(S)	Refunds of amounts credited to revenues in previous years	33,942	...	...	577,031
25,000	446,693,000	4,674,876	2,781,409	454,174,285		<b>Total Program—Budgetary</b>	360,210,752	93,963,497	36	318,005,200
<b>Business Development Bank of Canada</b>										
853,677,000	...	...	(853,677,000) <sup>(2)</sup>	...	(S)	(L) The aggregate of borrowings and contingent liabilities of the Business Development Bank of Canada must not at any time exceed twelve times the equity of the Bank (section 30, <i>Business Development Bank of Canada Act</i> , amended 1995)	...	...	...	...
853,677,000	...	...	(853,677,000)	...		<b>Total Program—Non-budgetary</b>	...	...	...	...
<b>Canadian Space Agency</b>										
...	111,784,000	...	...	111,784,000	30	Operating expenditures				
...	...	3,699,991	...	3,699,991	30a	Operating expenditures				
...	...	120,000	...	120,000		Transfer from: TB Vote 10 <sup>(1)</sup>				
...	...	913,000	...	913,000		TB Vote 15 <sup>(1)</sup>				
...	111,784,000	3,699,991	1,033,000	116,516,991		<b>Total—Vote 30</b>	114,144,352	2,372,639	...	116,699,586
...	164,312,000	...	...	164,312,000	35	Capital expenditures				
...	...	1,348,364	...	1,348,364	35a	Capital expenditures	155,683,631	9,976,733	...	166,036,098
...	164,312,000	1,348,364	...	165,660,364		<b>Total—Vote 35</b>				
...	52,081,000	...	...	52,081,000	40	Grants and contributions	52,011,222	69,778	...	47,044,031
...	7,660,000	...	(592,986)	7,067,014	(S)	Contributions to employee benefit plans	7,067,014	...	...	6,343,000
30	...	...	20,507	20,537	(S)	Spending of proceeds from the disposal of surplus Crown assets	4,210	...	16,327	9,172
30	335,837,000	5,048,355	460,521	341,345,906		<b>Total Program—Budgetary</b>	328,910,429	12,419,150	16,327	336,131,887
<b>Canadian Tourism Commission</b>										
...	83,166,000	...	...	83,166,000	45	Program expenditures				
...	...	2,842,000	...	2,842,000	45a	Program expenditures				
...	...	...	288,000	288,000		Transfer from TB Vote 15 <sup>(1)</sup>				
...	83,166,000	2,842,000	288,000	86,296,000		<b>Total—Vote 45</b>	86,296,000	...	...	103,688,000
...	83,166,000	2,842,000	288,000	86,296,000		<b>Total Program—Budgetary</b>	86,296,000	...	...	103,688,000
<b>Competition Tribunal</b>										
...	1,395,000	...	...	1,395,000	50	Program expenditures				
...	...	63,262	...	63,262	50a	Program expenditures				
...	...	...	85,000	85,000		Transfer from: TB Vote 10 <sup>(1)</sup>				
...	...	...	69,000	69,000		TB Vote 15 <sup>(1)</sup>				
...	1,395,000	63,262	154,000	1,612,262		<b>Total—Vote 50</b>	1,588,620	23,642	...	1,552,395

## Ministry Summary—Continued

Source of authorities												Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote									
	\$	\$	\$				\$	\$	\$	\$	\$	\$	\$		
...	145,000	...	...	145,000	(S)	Contributions to employee benefit plans	135,616	9,384	...	...	137,000				
...	1,540,000	63,262	154,000	1,757,262		Total Program—Budgetary	1,724,236	33,026	...	...	1,689,395				
...	2,092,000	...	...	2,092,000	55	Copyright Board									
...	...	83,250	...	83,250	55a	Program expenditures									
...	...	...	94,000	94,000		Transfer from TB Vote 15 <sup>(1)</sup>									
...	2,092,000	83,250	94,000	2,269,250	(S)	Total—Vote 55	2,134,994	134,256	...	...	1,817,493				
...	285,000	...	...	285,000		Contributions to employee benefit plans	221,577	63,423	...	...	216,000				
...	2,377,000	83,250	94,000	2,554,250		Total Program—Budgetary	2,356,571	197,679	...	...	2,033,493				
...	41,635,000	...	...	41,635,000	60	Economic Development Agency of Canada for the Regions of Quebec									
...	...	1	...	1	60a	Operating expenditures									
...	...	...	607,901	607,901		Transfer of \$607,901 from Industry Vote 65									
...	...	...	186,150	186,150		Transfer from: Vote 65									
...	...	...	1,261,000	1,261,000		TB Vote 10 <sup>(1)</sup>									
...	41,635,000	1	2,055,051	43,690,052		TB Vote 15 <sup>(1)</sup>									
...	427,091,000	...	...	427,091,000	65	Total—Vote 60	42,391,603	1,298,449	...	...	40,326,217				
...	...	...	(607,901)	(607,901)		Grants and contributions									
...	427,091,000	...	(607,901)	426,483,099		Transfer to Vote 60									
...	17,000,000	8,480,000	(5,531,657)	19,948,343	(S)	Total—Vote 65	277,769,702	148,713,397	...	...	175,142,559				
...	14,000,000	13,590,000	(5,784,608)	21,805,392	(S)	Liabilities under the <i>Small Business Loans Act</i>	19,948,343	...	...	...	27,757,685				
...	4,668,000	...	577,361	5,245,361	(S)	Liabilities under the <i>Canada Small Business Financing Act</i>	21,805,392	...	...	...	13,771,195				
9,869	...	...	3,878	13,747	(S)	Contributions to employee benefit plans	5,245,361	...	...	...	3,735,330				
						Spending of proceeds from the disposal of surplus Crown assets	10,996	...	...	2,751	25,076				
9,869	504,394,000	22,070,001	(9,287,876)	517,185,994		Total Program—Budgetary	367,171,397	150,011,846	2,751	260,758,062					





## Ministry Summary—Continued

Source of authorities						Disposition of authorities						
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year		Lapsed or (overexpended)		Available for use in subsequent years	
	\$	\$	\$				\$	\$	\$	\$	\$	
...	608,101,000	...	...	608,101,000	95	Grants						
...	...	41,500,000	...	41,500,000	95a	Grants						
...	608,101,000	41,500,000	...	649,601,000		Total—Vote 95	616,025,999	33,575,001	...	...	555,507,850	
...	3,155,000	...	217,541	3,372,541	(S)	Contributions to employee benefit plans	3,372,541	...	...	...	2,688,000	
5,659	...	...	431	6,090	(S)	Spending of proceeds from the disposal of surplus Crown assets	5,659	...	...	431	...	
...	...	...	908	908	(S)	Collection agency fees	908	...	...	...	2,067	
5,659	641,616,000	42,936,900	961,975	685,520,534		Total Program—Budgetary	651,293,221	34,226,882	431	587,559,453		
Office of Infrastructure of Canada <sup>(3)</sup>												
...	...	3,300,000	...	3,300,000	97a	Operating expenditures—Transfer of \$2,726,000 from Privy Council Vote 50						
...	...	1,706,000	...	1,706,000	97b	Transfer of \$1,800,000 from Industry Vote 98a						
...	...	...	2,726,000	2,726,000		Transfer from: Vote 50 (Privy Council)						
...	...	...	1,800,000	1,800,000		Vote 98a						
...	...	5,006,000	4,526,000	9,532,000		Total—Vote 97	9,033,056	498,944	...	4,803,200		
...	...	1	...	1	98a	Contributions—Transfer of \$5,385,000 from Privy Council Vote 55						
...	...	...	5,385,000	5,385,000		Transfer from Vote 55 (Privy Council)						
...	...	...	(1,800,000)	(1,800,000)		Transfer to Vote 97						
...	...	1	3,585,000	3,585,001		Total—Vote 98a	2,759,720	825,281	...	2,510,714		
...	...	...	...	...	(S)	Contributions to employee benefit plans	325,213	...	...	179,600		
...	...	5,006,001	8,436,213	13,442,214		Total Program—Budgetary	12,117,989	1,324,225	...	7,493,514		
Social Sciences and Humanities Research Council												
...	14,432,000	...	...	14,432,000	100	Operating expenditures						
...	...	1,649,436	...	1,649,436	100a	Operating expenditures						
...	...	300,000	...	300,000	100b	Operating expenditures						
...	...	...	338,747	338,747		Transfer from: TB Vote 5 <sup>(1)</sup>						
...	...	...	160,000	160,000		TB Vote 15 <sup>(1)</sup>						
...	...	...	...	...		Total—Vote 100	16,715,386	164,797	...	14,378,853		

...	180,199,000	9,750,000	...	189,949,000	Total—Vote 105	167,491,666	22,457,334	...	344,182,531
...	1,637,000	...	366,620	2,003,620	(S) Contributions to employee benefit plans	2,003,620	...	...	1,458,000
...	...	...	1,933	1,933	(S) Collection agency fees	1,933	...	...	1,837
...	196,268,000	11,699,436	867,300	208,834,736	Total Program—Budgetary	186,212,605	22,622,131	...	360,021,221
Standards Council of Canada									
...	6,904,000	...	...	6,904,000	110 Payments to the Standards Council of Canada	...	...	...	...
...	...	...	33,000	33,000	Transfer from TB Vote 15 <sup>(1)</sup>	...	...	...	...
...	6,904,000	...	33,000	6,937,000	Total—Vote 110	6,579,600	357,400	...	6,940,000
...	6,904,000	...	33,000	6,937,000	Total Program—Budgetary	6,579,600	357,400	...	6,940,000
Statistics Canada									
...	315,344,000	...	...	315,344,000	115 Program expenditures	...	...	...	...
...	...	28,471,032	...	28,471,032	115a Program expenditures	...	...	...	...
...	...	2,460,000	...	2,460,000	115b Program expenditures	...	...	...	...
...	...	...	253,000	253,000	Transfer from: TB Vote 10 <sup>(1)</sup>	...	...	...	...
...	...	...	9,891,000	9,891,000	TB Vote 15 <sup>(1)</sup>	...	...	...	...
...	315,344,000	30,931,032	10,144,000	356,419,032	Total—Vote 115	346,849,130	9,569,902	...	526,420,880
...	57,888,000	...	17,986,066	75,874,066	(S) Contributions to employee benefit plans	75,874,066	...	...	64,254,000
...	...	...	13,224	13,224	(S) Spending of proceeds from the disposal of surplus Crown assets	13,224	...	...	46,131
...	373,232,000	30,931,032	28,143,290	432,306,322	Total Program—Budgetary	422,736,420	9,569,902	...	590,721,011
Western Economic Diversification									
...	40,187,000	...	...	40,187,000	120 Operating expenditures	...	...	...	...
...	...	2,086,062	...	2,086,062	120a Operating expenditures	...	...	...	...
...	...	974,000	...	974,000	Transfer from: TB Vote 10 <sup>(1)</sup>	...	...	...	...
...	...	...	1,358,000	1,358,000	TB Vote 15 <sup>(1)</sup>	...	...	...	...
...	40,187,000	2,086,062	2,332,000	44,605,062	Total—Vote 120	41,101,602	3,503,460	...	45,084,151
...	271,035,000	...	...	271,035,000	125 Grants and contributions	...	...	...	...
...	...	27,029,000	...	27,029,000	125a Contributions	...	...	...	...
...	271,035,000	27,029,000	...	298,064,000	Total—Vote 125	179,295,196	118,768,804	...	178,009,486
...	12,000,000	1,130,000	(3,010,803)	10,119,197	(S) Liabilities under the <i>Small Business Loans Act</i>	10,119,197	...	...	17,355,341
...	10,000,000	(2,490,000)	1,584,223	9,094,223	(S) Liabilities under the <i>Canada Small Business Financing Act</i>	9,094,223	...	...	6,429,787
...	4,856,000	...	(701,817)	4,154,183	(S) Contributions to employee benefit plans	4,154,183	...	...	4,656,000

## Ministry Summary—Concluded

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
4,846	...	...	14,165	19,011	(S)	Spending of proceeds from the disposal of surplus Crown assets	19,011	...	422
...	...	...	3,020,563	3,020,563	(S)	Refunds of amounts credited to revenues in previous years	3,020,563	...	48,688
...	...	...	23,959	23,959	(S)	Collection agency fees	23,959	...	2,722
4,846	338,078,000	27,755,062	3,262,290	369,100,198		Total Program—Budgetary	246,827,934	122,272,264	251,586,597
78,057,412	5,044,201,218	341,211,333	86,087,391	5,549,557,354		Total Ministry—Budgetary	4,725,048,797	753,213,301	71,295,256
855,627,000	800,000	...	(853,677,000)	2,750,000		Non-budgetary	...	800,000	1,950,000
									4,915,023,653 <sup>(1)</sup>
									...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

(2) Treasury Board Vote 10—Government-wide initiatives.

(3) Treasury Board Vote 15—Compensation adjustments.

(3) The *Business Development Bank of Canada Act*, 1995, introduced a change in the approach to financing the Bank's operations from an appropriation-based authority to one that is self-financing. As a result, effective 2002-2003, reference to the source and disposition of authority for the Business Development Bank of Canada will no longer appear in the Public Accounts. Investment limitations are outlined in the *JDRC Act*.

(3) During the year, Office of Infrastructure of Canada (part of Treasury Board Secretariat in 2001-2002) was transferred from Privy Council. Therefore, the previous year's expenditures have been restated by \$7,493,514.

Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use			Total authorities used in the current year			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Micro-economic policy	44,075,668	43,618,034	...	...	...	...	10,029,480	9,052,729	...	...	...	...	...	...	...	54,105,148	52,670,763	...
Marketplace rules and services	343,629,684	277,469,333	...	...	...	...	2,152,820	2,152,304	141,269,191	131,421,627	...	...	...	...	...	204,513,313	148,200,010	...
Industry sector development—																		
Budgetary	268,235,501	258,101,031	...	...	...	...	1,021,251,391	726,483,145	7,191,809	7,191,809	...	...	...	...	...	1,282,295,083	977,392,367	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,750,000	2,750,000	...
Corporate and management services	123,108,744	120,454,767	...	...	...	...	...	...	...	...	...	...	...	...	...	123,108,744	120,454,767	...
Sub-total—																		
Budgetary	779,049,597	699,643,165	...	...	...	...	1,033,433,691	737,688,178	148,461,000	138,613,436	...	...	...	...	...	1,664,022,288	1,298,717,907	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,750,000	2,750,000	...
Revenues netted against expenditures	(148,461,000)	(138,613,436)	...	...	...	...	...	...	(148,461,000)	(138,613,436)	...	...	...	...	...	...	...	...
Total Department—																		
Budgetary	630,588,597	561,029,729	...	...	...	...	1,033,433,691	737,688,178	...	...	...	...	...	...	...	1,664,022,288	1,298,717,907	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,750,000	2,750,000	...
Atlantic Canada Opportunities Agency																		
Development	62,804,330	62,804,294	...	...	...	...	367,649,831	273,686,335	...	...	...	...	...	...	...	430,454,161	336,490,629	...
Corporate administration	23,720,124	23,720,123	...	...	...	...	...	...	...	...	...	...	...	...	...	23,720,124	23,720,123	...
Total Program—Budgetary	86,524,454	86,524,417	...	...	...	...	367,649,831	273,686,335	...	...	...	...	...	...	...	454,174,285	360,210,752	...
Canadian Space Agency																		
Space knowledge, applications and industry development	122,870,101	120,481,135	166,394,805	156,418,072	52,081,000	52,011,222	...	...	...	...	...	...	...	...	...	341,345,906	328,910,429	...
Total Program—Budgetary	122,870,101	120,481,135	166,394,805	156,418,072	52,081,000	52,011,222	...	...	...	...	...	...	...	...	...	341,345,906	328,910,429	...
Canadian Tourism Commission—																		
Budgetary	86,296,000	86,296,000	...	...	...	...	...	...	...	...	...	...	...	...	...	86,296,000	86,296,000	...
Competition Tribunal—																		
Budgetary	1,757,262	1,724,236	...	...	...	...	...	...	...	...	...	...	...	...	...	1,757,262	1,724,236	...
Copyright Board—																		
Budgetary	2,554,250	2,356,571	...	...	...	...	...	...	...	...	...	...	...	...	...	2,554,250	2,356,571	...



## Programs by Business Line—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Economic Development Agency of Canada for the Regions of Quebec												
Promotion of the economic development of the regions of Quebec	48,949,160	47,647,960	...	...	468,236,834	319,523,437	...	...	...	...	517,185,994	367,171,397
<b>Total Program—Budgetary</b>	<b>48,949,160</b>	<b>47,647,960</b>	<b>...</b>	<b>...</b>	<b>468,236,834</b>	<b>319,523,437</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>517,185,994</b>	<b>367,171,397</b>
Enterprise Cape Breton Corporation—Budgetary	37,167,000	35,017,000	...	...	...	...	...	...	...	...	37,167,000	35,017,000
National Research Council of Canada												
Research and technology innovation	301,107,999	281,337,849	105,068,118	107,606,437	51,636,623	40,139,744	...	...	...	...	457,812,740	429,084,030
Support for innovation and the national science and technology infrastructure	87,755,115	84,294,541	618,250	618,250	94,647,377	94,644,859	...	...	...	...	183,020,742	179,557,650
Program management	80,722,106	94,621,446	6,401,777	3,209,799	956,000	12,403,811	...	...	...	...	88,079,883	110,235,056
<b>Total Program—Budgetary</b>	<b>469,585,220</b>	<b>460,253,836</b>	<b>112,088,145</b>	<b>111,434,486</b>	<b>147,240,000</b>	<b>147,188,414</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>728,913,365</b>	<b>718,876,736</b>
Natural Sciences and Engineering Research Council												
Support of research and scholarship	35,919,534	35,267,222	...	...	649,601,000	616,025,999	...	...	...	...	685,520,534	651,293,221
<b>Total Program—Budgetary</b>	<b>35,919,534</b>	<b>35,267,222</b>	<b>...</b>	<b>...</b>	<b>649,601,000</b>	<b>616,025,999</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>685,520,534</b>	<b>651,293,221</b>
Office of Infrastructure of Canada <sup>(1)</sup>												
Infrastructure investments	9,857,213	8,913,570	...	444,699	3,585,001	2,759,720	...	...	...	...	13,442,214	12,117,989
<b>Total Program—Budgetary</b>	<b>9,857,213</b>	<b>8,913,570</b>	<b>...</b>	<b>444,699</b>	<b>3,585,001</b>	<b>2,759,720</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>13,442,214</b>	<b>12,117,989</b>
Social Sciences and Humanities Research Council												
Support of research and scholarship	18,885,736	18,720,939	...	...	189,949,000	167,491,666	...	...	...	...	208,834,736	186,215,605
<b>Total Program—Budgetary</b>	<b>18,885,736</b>	<b>18,720,939</b>	<b>...</b>	<b>...</b>	<b>189,949,000</b>	<b>167,491,666</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>208,834,736</b>	<b>186,215,605</b>



Budgetary	6,937,000	6,579,600	...	...	...	...	...	...	...	6,937,000	6,579,600
<b>Statistics Canada</b>											
Economic and social statistics	480,717,178	459,073,587	...	...	561,000	560,800	110,900,000	98,239,554	...	...	361,394,833
Census of population statistics	81,028,144	73,380,734	...	...	...	...	19,100,000	12,039,147	...	...	61,341,587
Sub-total	561,745,322	532,454,321	...	...	561,000	560,800	130,000,000	110,278,701	...	...	432,306,322
Revenues netted against expenditures	(130,000,000)	(110,278,701)	...	...	...	...	(130,000,000)	(110,278,701)	...	...	...
<b>Total Program—Budgetary</b>	<b>431,745,322</b>	<b>422,175,620</b>	...	...	<b>561,000</b>	<b>560,800</b>	...	...	...	<b>432,306,322</b>	<b>422,736,420</b>
<b>Western Economic Diversification—</b>											
<b>Budgetary</b>	<b>50,215,919</b>	<b>46,712,459</b>	<b>1,606,859</b>	<b>1,606,859</b>	<b>317,277,420</b>	<b>198,508,616</b>	...	...	...	<b>369,100,198</b>	<b>246,827,934</b>
<b>Total Ministry—</b>											
<b>Budgetary</b>	<b>2,039,852,768</b>	<b>1,939,700,294</b>	<b>280,089,809</b>	<b>269,904,116</b>	<b>3,229,614,777</b>	<b>2,515,444,387</b>	...	...	...	<b>5,549,557,354</b>	<b>4,725,048,797</b>
<b>Non-budgetary</b>	...	...	...	...	...	...	...	...	...	<b>2,750,000</b>	...

(1) During the year, Office of Infrastructure of Canada was transferred from Privy Council.

## Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates						
\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Department Grants</b>								
...	1,000,000	...	...	1,000,000	1,000,000	...	...	1,000,000
...	...	1,300,000	...	1,300,000	1,285,643	14,357	...	150,000,000
...	...	...	...	...	...	...	...	...
...	1,000,000	1,300,000	...	2,300,000	2,285,643	14,357	...	151,000,000
<b>Marketplace rules and services</b>								
...	45,000	15,000	...	60,000	60,000	...	...	45,000
...	...	...	...	...	...	...	...	123,500,000
...	1,045,000	1,315,000	...	2,360,000	2,345,643	14,357	...	274,545,000
<b>Contributions</b>								
<b>Micro-economic policy</b>								
...	6,808,000	...	...	6,808,000	6,028,386	779,614	...	5,488,602
...	3,490,000	...	(3,490,000)	...	...	...	...	3,490,000
...	550,000	...	...	550,000	376,934	173,066	...	377,870
...	...	...	336,480	336,480	326,766	9,714	...	1,949,301
...	...	...	35,000	35,000	35,000	...	...	129,504
...	10,848,000	...	(3,118,520)	7,729,480	6,767,086	962,394	...	11,435,277
<b>Marketplace rules and services</b>								
...	1,690,000	...	402,820	2,092,820	2,092,304	516	...	1,684,725
<b>Industry sector development</b>								
...	33,882,000	...	998,516	34,880,516	22,620,515	12,260,001	...	12,425,000
...	21,110,000	...	(619,280)	20,490,720	20,490,720	...	...	21,609,987
...	10,000,000	...	(10,000,000)	...	...	...	...	...

...	33,986,000	...	1,000,000	34,986,000	Contributions under the Aboriginal business Canada program	34,525,593	460,407	...	34,069,673
...	33,950,000	16,000,000	(2,630,723)	47,319,267	Contributions under the Northern Ontario Development Fund	47,319,267	...	...	56,600,000
...	32,000,000	2,200,000	(5,280,259)	28,919,741	(S) Liabilities under the <i>Small Business Loans Act</i>	28,919,741	...	...	53,658,568
...	29,000,000	4,740,000	1,170,205	34,910,205	(S) Liabilities under the <i>Canada Small Business Financing Act</i>	34,910,205	...	...	20,833,969
...	375,359,000	...	(6,090,400)	369,268,600	Contributions under the Technology partnerships Canada program	327,770,211	41,498,389	...	319,656,677
...	490,000	...	...	490,000	Contributions under Canada/Quebec Agreement on Industrial Development	490,000	...	...	1
...	13,274,000	5,950,000	24,617,935	43,841,935	Contributions under the SchoolNet program	42,216,044	1,625,891	...	34,442,225
...	19,030,000	20,300,000	(20,520,810)	18,809,190	Contributions under the Community access program	18,370,036	439,154	...	14,987,309
...	345,000	...	...	345,000	Contributions under the Information highway, science and entrepreneurship camps program	322,840	22,160	...	316,336
...	25,100,000	...	(6,980,000)	18,120,000	Contributions under the Smart communities program	18,120,000	...	...	14,442,513
...	1,000,000	...	(478,000)	522,000	Contribution to the Industrial Research and Development Institute	474,024	47,976	...	963,499
...	317,000,000	...	383,984	317,383,984	Contributions under the Infrastructure Canada program	127,513,888	189,870,096	...	1,037,608
...	45,000,000	...	790,233	45,790,233	Contributions under the Structured Financing Facilities	1,033,950	44,756,283	...	232,248
...	...	3,572,420	(1,462,420)	2,110,000	Contribution under the Broadband for rural and northern development pilot program (BRAND)	1,041,151	1,068,849	...	...
...	...	...	115,000	115,000	Contributions under the Supply chain management project	71,440	43,560	...	14,151
...	...	...	250,000	250,000	Contributions to the Owner-Operator's Business Association of Canada	173,520	76,480	...	...
...	...	...	293,000	293,000	Contributions under the Canadian apparel and textiles program	...	293,000	...	...
...	...	...	2,406,000	2,406,000	Contribution program for Softwood Industry and Community Economic Adjustment Initiative	100,000	2,306,000	...	...
...	990,526,000	52,762,420	(22,037,029)	1,021,251,391	Total—Contributions	726,483,145	294,768,246	...	585,289,764
...	1,003,064,000	52,762,420	(24,752,729)	1,031,073,691	Departmental Summary by Business Line	735,342,535	295,731,156	...	598,409,766
...	11,848,000	1,300,000	(3,118,520)	10,029,480	Micro-economic policy	9,052,729	976,751	...	162,435,277
...	1,735,000	15,000	402,820	2,152,820	Marketplace rules and services	2,152,304	516	...	1,729,725
...	990,526,000	52,762,420	(22,037,029)	1,021,251,391	Industry sector development	726,483,145	294,768,246	...	708,789,764
...	1,004,109,000	54,077,420	(24,752,729)	1,033,433,691	Total Department	737,688,178	295,745,513	...	872,954,766
Atlantic Canada Opportunities Agency									
Grants									
Development									
...	2,000,000	...	...	2,000,000	Grants to non-profit organizations to promote economic cooperation and development	2,000,000	...	...	1,905,044

## Transfer Payments—Continued

Available from previous years	Source of authorities			Disposition of authorities				
	As shown in			Total available for use	Used in the current year	Variance	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments and transfers				\$	\$
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	317,296,000	...	(2,552,499)	314,743,501	226,913,512	87,829,989	...	216,165,134
...	45,496,000	...	...	45,496,000	39,362,493	6,133,507	...	14,462,662
...	2,000,000	2,400,000	(1,251,449)	3,148,551	3,148,551	...	...	5,946,783
...	2,000,000	650,000	(388,221)	2,261,779	2,261,779	...	...	1,497,135
...	1,000,000	(900,000)	(100,000)	...	...	...	...	6,304
...	367,792,000	2,150,000	(4,292,169)	365,649,831	271,686,335	93,963,496	...	238,078,018
...	369,792,000	2,150,000	(4,292,169)	367,649,831	273,686,335	93,963,496	...	239,983,062
Canadian Space Agency								
Grants								
...	650,000	...	(560,000)	90,000	90,000	...	...	87,500
...	150,000	...	(150,000)	...	...	...	...	79,590
...	100,000	...	(100,000)	...	...	...	...	34,393
...	175,000	...	...	175,000	175,000	...	...	275,000
...	50,000	...	(50,000)	...	...	...	...	8,436
...	500,000	...	(400,000)	100,000	100,000	...	...	500,000
...	1,625,000	...	(1,260,000)	365,000	365,000	...	...	984,919
Contributions								
...	500,000	...	(258,000)	242,000	195,083	46,917	...	251,667
...	8,412,000	...	(1,501,965)	6,910,035	6,910,035	...	...	3,534,001
...	5,355,000	...	(2,920,467)	2,434,533	2,434,533	...	...	1,531,566

...	8,087,000	...	930,564	9,017,564	9,017,564	...	5,541,096
...	6,843,000	...	1,395,377	8,238,377	8,215,516	22,861	5,532,165
...	...	...	...	...	...	...	...
...	146,000	...	50,000	196,000	196,000	...	181,864
...	21,000,000	...	668,000	21,668,000	21,668,000	...	26,000,000
...	113,000	...	7,376	120,376	120,376	...	37,704
...	...	...	840,568	840,568	840,568	...	2,567,662
...	...	...	1,392,842	1,392,842	1,392,842	...	1,081,387
...	...	...	247,390	247,390	247,390	...	...
...	...	...	408,315	408,315	408,315	...	...
...	50,456,000	...	1,260,000	51,716,000	51,646,222	69,778	46,059,112
...	52,081,000	...	...	52,081,000	52,011,222	69,778	47,044,031
<b>Economic Development Agency of Canada for the Regions of Quebec</b>							
<b>Grants</b>							
Promotion of the economic development of the regions of Quebec							
...	300,000	...	...	300,000	55,000	245,000	94,500
...	3,280,000	...	...	3,280,000	...	...	13,000,000
...	3,580,000	...	...	3,580,000	3,335,000	245,000	13,094,500
<b>Contributions</b>							
Promotion of the economic development of the regions of Quebec							
...	11,277,000	...	...	11,277,000	228,105	11,048,895	5,158,951
...	17,000,000	8,480,000	(5,531,657)	19,948,343	19,948,343	...	27,757,685
...	100,174,000	...	(41,085,773)	59,088,227	59,088,227	...	47,400,928
...	24,000,000	...	1,682,782	25,682,782	25,682,782	...	22,402,553
...	2,347,000	...	...	2,347,000	2,059,881	287,119	2,936,437
...	117,190,000	...	5,694,384	122,884,384	122,465,776	418,608	66,383,791
...	14,000,000	13,590,000	(5,784,608)	21,805,392	21,805,392	...	13,771,195
...	3,500,000	...	31,280,706	34,780,706	26,979,101	7,801,605	993,363



## Transfer Payments—Continued

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$						
...	165,023,000	...	1,820,000	166,843,000	37,930,830	128,912,170	...	16,772,036
...	454,511,000	22,070,000	(11,924,166)	464,656,834	316,188,437	148,468,397	...	203,576,939
...	458,091,000	22,070,000	(11,924,166)	468,236,834	319,523,437	148,713,397	...	216,671,439
<b>National Research Council of Canada</b>								
<b>Grants</b>								
Research and technology innovation								
Program to increase Canadian science and technology capacity								
...	...	190,000	...	190,000	142,250	47,750	...	...
...	...	...	...	...	550,871	(550,871)	...	...
International affiliations								
...	...	190,000	...	190,000	693,121	(503,121)	...	...
Program management								
...	956,000	...	...	956,000	403,811	552,189	...	790,988
International affiliations								
...	956,000	190,000	...	1,146,000	1,096,932	49,068	...	790,988
<b>Total—Grants</b>								
...	...	...	...	...	4,771,501	...	...	4,253,126
<b>Contributions</b>								
Research and technology innovation								
Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation								
...	3,268,000	1,533,000	(29,499)	4,771,501	4,771,501	...	...	...
Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of the TRIUMF project								
...	41,000,000	...	...	41,000,000	29,000,000	12,000,000	...	40,000,000
Particle Physics and Astronomy Research Council of the United Kingdom in support of the James Clerk Maxwell Telescope								
...	1,248,000	...	(60,671)	1,187,329	1,187,329	...	...	1,189,261
National Science Foundation of the United States in support of the construction and operation of the Gemini telescopes								
...	1,200,000	847,000	2,440,793	4,487,793	4,487,793	...	...	5,159,000
...	...	...	...	...	...	...	...	2,000,000
Items not required for the current year								
...	...	...	...	...	39,446,623	12,000,000	...	52,601,387
...	46,716,000	2,380,000	2,350,623	51,446,623	...	...	...	...
<b>Support for innovation and the national science and technology infrastructure</b>								
Contributions to Canadian firms to develop, adapt and exploit technology								
...	68,998,000	12,000,000	(14,073,367)	66,924,633	66,922,115	2,518	...	68,160,093
Contributions to organizations to provide technological and research assistance to Canadian industry								
...	16,000,000	...	11,722,744	27,722,744	27,722,744	...	...	28,231,828
...	84,998,000	12,000,000	(2,350,623)	94,647,377	94,644,859	2,518	...	96,391,921

Program management									
Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of the TRIUMF project									
...	...	...	...	...	...	...	12,000,000	(12,000,000)	...
...	131,714,000	14,380,000	...	...	...	146,094,000	146,091,482	2,518	...
Total—Contributions									
...	...	...	...	...	...	...	...	...	148,993,308
Program Summary by Business Line									
...	46,716,000	2,570,000	2,350,623	51,636,623	...	...	40,139,744	11,496,879	...
...	84,998,000	12,000,000	(2,350,623)	94,647,377	...	...	94,644,859	2,518	...
...	956,000	...	...	956,000	...	...	12,403,811	(11,447,811)	...
...	...	...	...	...	...	...	...	...	790,988
...	132,670,000	14,570,000	...	147,240,000	...	...	147,188,414	51,586	...
Total Program									
...	...	...	...	...	...	...	...	...	149,784,296
Natural Sciences and Engineering Research Council									
Grants									
...	608,101,000	36,500,000	...	644,601,000	...	...	611,025,999	33,575,001	...
...	...	5,000,000	...	5,000,000	...	...	5,000,000	...	...
...	608,101,000	41,500,000	...	649,601,000	...	...	616,025,999	33,575,001	...
Total Program									
...	...	...	...	...	...	...	...	...	555,507,850
Office of Infrastructure of Canada <sup>(1)</sup>									
Contributions									
Infrastructure investments									
...	...	1	3,585,000	3,585,001	...	...	2,759,720	825,281	...
...	...	...	...	...	...	...	...	...	2,510,714
...	...	1	3,585,000	3,585,001	...	...	2,759,720	825,281	...
Total Program									
...	...	...	...	...	...	...	...	...	2,510,714
Social Sciences and Humanities Research Council									
Grants									
...	180,199,000	9,750,000	...	189,949,000	...	...	167,491,666	22,457,334	...
...	...	...	...	...	...	...	...	...	344,182,531
...	180,199,000	9,750,000	...	189,949,000	...	...	167,491,666	22,457,334	...
Total Program									
...	...	...	...	...	...	...	...	...	344,182,531
Statistics Canada									
Contributions									
Economic and social statistics									
...	561,000	...	...	561,000	...	...	560,800	200	...
...	...	...	...	...	...	...	...	...	560,800
...	561,000	...	...	561,000	...	...	560,800	200	...
Total Program									
...	...	...	...	...	...	...	...	...	560,800
Western Economic Diversification									
Grants									
...	5,000,000	...	(5,000,000)	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	10,000,000
...	5,000,000	...	(5,000,000)	...	...	...	...	...	10,000,000
Total—Grants									
...	...	...	...	...	...	...	...	...	...

## Transfer Payments—Concluded

Source of authorities			Disposition of authorities		
Available from previous years	As shown in		Adjustments and transfers	Total available for use	
	Main Estimates	Supplementary Estimates			
\$	\$	\$	\$	\$	\$
<b>Contributions</b>					
Contributions under programs or for projects that promote or enhance the economic development and diversification of Western Canada, including the initiation, promotion or expansion of enterprises, the establishment of new businesses, research and development activities, the development of business infrastructure, and selective contributions to other programs affecting regional and economic development in Western Canada					
...	99,260,240	27,029,000	(7,679,846)	118,609,394	
...	10,774,760	...	2,631,819	13,406,579	
...	3,800,000	...	(451,806)	3,348,194	
...	152,200,000	...	7,474,973	159,674,973	
...	12,000,000	1,130,000	(3,010,803)	10,119,197	
...	10,000,000	(2,490,000)	1,584,223	9,094,223	
...	...	...	300,000	300,000	
...	...	...	2,724,860	2,724,860	
...	288,035,000	25,669,000	3,573,420	317,277,420	
...	293,035,000	25,669,000	(1,426,580)	317,277,420	
...	3,098,639,000	169,786,421	(38,810,644)	3,229,614,777	
<b>Total—Contributions</b>					
...	111,715,944	6,893,450	...	127,479,144	
...	13,406,579	...	...	...	
...	3,348,194	...	...	2,795,000	
...	47,799,619	111,875,354	...	21,063,939	
...	10,119,197	...	...	17,355,341	
...	9,094,223	...	...	6,429,787	
...	300,000	...	...	6,137,215	
...	2,724,860	...	...	10,534,188	
...	198,508,616	118,768,804	...	191,794,614	
...	198,508,616	118,768,804	...	201,794,614	
...	2,515,444,387	714,170,390	...	2,630,994,103	

(S) Statutory transfer payment.

(a) During the year, Office of Infrastructure of Canada (part of Treasury Board Secretariat in 2001-2002) was transferred from Privy Council. Therefore, the previous year's expenditures have been restated by \$2,510,714.

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
<b>Budgetary (respondable revenues)</b>			
Marketplace rules and services	40,369,191	40,242,065	42,651,531
Canadian Intellectual Property Office	100,900,000	91,179,562	79,060,120
Revolving Fund	141,269,191	131,421,627	121,711,651
Industry sector development	7,191,809	7,191,809	6,975,070
<b>Total Department—Budgetary</b>	<b>148,461,000</b>	<b>138,613,436</b>	<b>128,686,721</b>
<b>Statistics Canada</b>			
<b>Budgetary (respondable revenues)</b>			
Economic and social statistics	110,900,000	98,239,554	74,112,163
Census of population statistics	19,100,000	12,039,147	13,627,261
<b>Total Program—Budgetary</b>	<b>130,000,000</b>	<b>110,278,701</b>	<b>87,739,424</b>
<b>Total Ministry—Budgetary</b>	<b>278,461,000</b>	<b>248,892,137</b>	<b>216,426,145</b>

Department	Current year	Previous year
	\$	\$
<b>Non-tax revenues—</b>		
Return on investments— <sup>(1)</sup>		
Loans, investments and advances—		
Business Development Bank of Canada—Dividends	17,509,664	13,843,500
Atlantic Development Board carry-over projects	22,744	31,746
<i>Atlantic Provinces Power Development Act</i>	2,586,769	3,079,316
Other accounts—		
Other dividends	3,833	...
	20,123,010	16,954,562
<b>Refunds of previous years' expenditures—</b>		
Refunds of previous years' expenditures	966,779	807,507
Repayable contributions	959,141	70,942,133
Sundries	12,808	...
Adjustments to prior year's payables	10,805,626	4,652,966
	12,744,354	76,402,606
<b>Sales of goods and services—</b>		
Rights and privileges—		
Royalties	1,330,895	3,174,143
Penalties	4,372	...
Licence fees	344,290,370	298,466,340
	345,625,637	301,640,483
<b>Services of a regulatory nature—</b>		
Inspection fees	2,299,654	...
Other services <sup>*</sup>	38,361,713	3,080,003
	40,661,367	...
<b>Services of a non-regulatory nature</b>		
Sales of goods and information products—		
Sales of information products	237,760	18,800
Sales of other goods	16,128	2,450
	253,888	21,250
<b>Other fees and charges—</b>		
Fees from <i>Small Business Loans Act</i>	11,082,187	10,060,573
Fees from <i>Canada Small Business Financing Act</i>	18,437,750	13,119,111
Fees from Capital Leasing Pilot Project	85,736	...
User charges	4,492,921	58,356,403
Deferred revenues	(23,576,152)	216,528,588
Sundries	2,177,577	1,798,156
	12,700,019	299,862,831
	408,878,542	604,604,567



	Current year	Previous year
<b>REVENUES</b>		
Proceeds from the disposal of surplus Crown assets	\$ 565,234	\$ 316,868
Miscellaneous non-tax revenues—		
Fines—		
<i>Competition Act</i> and consumer products (various acts)	4,098,538	2,466,898
Loans	18,488,842	61,183,098
Contingently recoverable payments	71,194,357	209,376,489
Interest on overdue accounts receivables	1,331,780	3,294,604
Deferred revenues	24,990	...
Sundries	5,014,843	230,089
	100,153,350	276,551,178
<b>Total Department</b>	<b>542,464,490</b>	<b>974,829,781<sup>(1)</sup></b>
<b>Atlantic Canada Opportunities Agency</b>		
Non-tax revenues—		
Return on investments and advances—		
Loans, investments and advances—		
Special areas and highways agreement	59,271	76,462
Comprehensive development plan agreement	155,648	238,602
	214,919	315,064
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	877,967	881,770
Sales of goods and services—		
Other fees and charges	5,482,058	4,522,145
	4,534	51,906
Proceeds from the disposal of surplus Crown assets		
Miscellaneous non-tax revenues—		
Contribution recoveries (loans, advances and accounts receivables)	55,306,834	49,054,168
Recognition of revenues on accounts receivables	1,727,173	2,736,051
Interest and other charges to clients	415,653	651,842
Sundries	602,729	146,893
	58,052,389	52,588,954
<b>Total Program</b>	<b>64,631,867</b>	<b>58,359,839</b>
<b>Canadian Space Agency</b>		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	152,902	190,639
Adjustments to prior year's payables	2,809,204	256,808
	2,962,106	447,447
Sales of goods and services—		
Rights and privileges—		
Royalties revenues	2,644,463	2,921,069
Services of a non-regulatory nature	866,429	941,485
	3,510,892	3,862,554
Proceeds from the disposal of surplus Crown assets	20,507	4,128
Miscellaneous non-tax revenues	184,900	52,088
<b>Total Program</b>	<b>6,678,405</b>	<b>4,366,217</b>
<b>Competition Tribunal</b>		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	...	27,904
<b>Total Program</b>	<b>...</b>	<b>27,904</b>
<b>Copyright Board</b>		
Non-tax revenues—		
Refunds of previous years' expenditures	230	...
Miscellaneous non-tax revenues	...	81
<b>Total Program</b>	<b>230</b>	<b>81</b>
<b>Economic Development Agency of Canada for the Regions of Quebec</b>		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	16,539	...
Adjustments to prior year's payables	1,574,985	...
	1,591,524	...



	Current year	Previous year
	\$	\$
Sales of goods and services— Other fees and charges— Loans guarantee	20,577,489	16,041,126
Proceeds from the disposal of surplus Crown assets	3,878	9,945
Miscellaneous non-tax revenues— Refunds of previous years' expenditures Repayment of recoverable contributions Other refunds	1,737,532 26,425,086 209,660	400,357 32,939,373 173,453
	28,372,278	33,513,183
<b>Total Program</b>	<b>50,545,169</b>	<b>49,564,254</b>
<b>National Research Council of Canada</b>		
Non-tax revenues— Refunds of previous years' expenditures— Repayment for goods and services not provided and other miscellaneous refunds Adjustments to prior year's payables	97,974 1,474,771	928,965 3,294,855
	1,572,745	4,223,820
Sales of goods and services— Rights and privileges— Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i> Lease and use of public property— Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i> Services of a non-regulatory nature— Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i> Sales of goods and information products— Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i> Other fees and charges— Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i> Sundries	7,852,970 2,089,812 5,493,835 10,836,413	5,146,441 2,147,034 4,954,018 5,724,867
	51,554,359 12,330,748 63,885,107 90,158,137	44,361,938 14,269,503 58,631,441 76,603,801
Proceeds from the disposal of surplus Crown assets	734,360	846,406
<b>Total Program</b>	<b>92,465,242</b>	<b>81,674,027</b>
<b>Natural Sciences and Engineering Research Council</b>		
Non-tax revenues— Refunds of previous years' expenditures— Repayment of grants and scholarships Adjustments to prior year's payables	782,732 249,291	1,121,473 192,813
	1,032,023	1,314,286
Sales of goods and services— Other fees and charges Proceeds from the disposal of surplus Crown assets Miscellaneous non-tax revenues	90 431 1,560	80 5,659 ...
<b>Total Program</b>	<b>1,034,104</b>	<b>1,320,025</b>
<b>Office of Infrastructure of Canada <sup>(1)</sup></b>		
Non-tax revenues— Refunds of previous years' expenditures— Refunds of salaries, goods and services	4,315	...
<b>Total Program</b>	<b>4,315</b>	<b>...</b>
<b>Social Sciences and Humanities Research Council</b>		
Non-tax revenues— Refunds of previous years' expenditures— Refunds—Transfer payments Adjustments to prior year's payables	430,004 157,613	407,341 (42,112)
	587,617	365,229
Sales of goods and services— Other fees and charges Miscellaneous non-tax revenues	135 3,240	108 ...
<b>Total Program</b>	<b>590,992</b>	<b>365,337</b>
<b>Statistics Canada</b>		
Non-tax revenues— Refunds of previous years' expenditures Sales of goods and services— Sales of goods and information products Proceeds from the disposal of surplus Crown assets Miscellaneous non-tax revenues	76,416 867,150 13,224 167,257	146,702 ... 46,131 815,501
<b>Total Program</b>	<b>1,124,047</b>	<b>1,008,334</b>

**Revenues—Concluded**

	Current year	Previous year
	\$	\$
<b>Western Economic Diversification</b>		
<b>Non-tax revenues—</b>		
Refunds of previous years' expenditures—		
Recoveries of <i>Small Business Loans Act</i>	...	7,040
losses	150,643	101,357
Refunds—Operating	3,209,160	2,000,173
Adjustments to prior year's payables		
	3,359,803	2,108,570
<b>Sales of goods and services—</b>		
Services of a regulatory nature—		
Service fees—		
<i>Small Business Loans Act</i>	4,879,178	13,759,328
<i>Canada Small Business Financing Act</i>	14,493,177	12,638,564
	19,372,355	26,397,892
<b>Proceeds from the disposal of surplus Crown assets</b>		
	14,165	4,846
<b>Miscellaneous non-tax revenues—</b>		
Interest on repayable contributions	2,638,665	2,621,615
Rescheduling—Compensatory payments on repayable		
contributions	454,298	502,679
Repayable contributions	11,067,825	16,159,946
Refund contributions	34,127	168,827
Sundries	26,899	25,605
	14,221,814	19,478,672
<b>Total Program</b>	<b>36,968,137</b>	<b>47,989,980</b>
<b>Ministry Summary</b>		
<b>Non-tax revenues—</b>		
Return on investments	20,337,929	17,269,626
Refunds of previous years' expenditures	24,809,100	85,918,334
Sales of goods and services	548,846,848	732,032,273
Proceeds from the disposal of surplus Crown assets	1,356,333	1,285,889
Miscellaneous non-tax revenues	201,156,788	382,999,657
<b>Total Ministry</b>	<b>796,506,998</b>	<b>1,219,505,779<sup>(3)</sup></b>

(1) Interest unless otherwise indicated.

(2) Amounts reporting in previous year's Public Accounts.

(3) During the year, Office of Infrastructure of Canada was transferred from Privy Council.

# SECTION 15

2002-2003

*PUBLIC ACCOUNTS OF CANADA*

## Justice

### Department

Canadian Human Rights Commission

Canadian Human Rights Tribunal

Commissioner for Federal Judicial  
Affairs

Federal Court of Canada

Law Commission of Canada

Offices of the Information and Privacy  
Commissioners of Canada

Supreme Court of Canada

Tax Court of Canada

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## Department

### Objectives

To provide the Government of Canada and federal departments and agencies with high-quality legal services, have superintendence of all matters connected with the administration of justice in Canada which are not within provincial or territorial jurisdiction and to propose policy and program initiatives in this context with a view to ensuring that Canada is a fair, just and law-abiding society with an accessible, equitable, efficient and effective system of justice.

### Business Line Descriptions

#### *Government client services*

To respond to the requirements of the Government of Canada, its departments and agencies for quality legal or legislative services, in the most effective and cost-efficient manner in compliance with the law and governmental policy.

#### *Law and policy*

To ensure a responsive, fair, efficient and accessible national system of justice by managing the development, testing, promotion and implementation of justice policy in respect of criminal law, and family and youth law and to ensure fair, effective and responsible public administration by managing the government legal framework in respect of administrative law, constitutional law, international law, native law, human rights law and information law.

#### *Administration*

To ensure effective strategic management of the administration of justice program by establishing corporate management and administrative frameworks and services that ensure the optimal internal management of the Department and its resources.

## Canadian Human Rights Commission

### Objectives

To foster the principle that every individual should have equal opportunity to participate in all spheres of Canadian life consistent with his or her duties and obligations as a member of society.

### Business Line Descriptions

#### *Canadian Human Rights Commission*

The Commission aims to discourage and reduce discriminatory practices by dealing with complaints of discrimination on the prohibited grounds in the *Canadian Human Rights Act*; conducting audits of federal departments and agencies, and federally regulated private companies to ensure compliance with the *Employment Equity Act*; conducting research and information programs; and working closely with other levels of government, employers, service providers, and community organizations to promote human rights principles.

## Canadian Human Rights Tribunal

### Objectives

To ensure the equitable application of the *Canadian Human Rights Act* and the *Employment Equity Act* through the conduct of fair and efficient public hearings.

### Business Line Descriptions

#### *Public hearings*

Public hearings provides a range of services which includes the inquiring into complaints of discrimination and determining if there has been a contravention of the Acts, as well as maintaining the Registry which creates

the best possible environment for the Tribunal members to conduct hearings throughout Canada by providing the necessary administrative and ongoing support. The Registry plans and organizes the hearings and provides members with a proper hearing environment.

## Commissioner for Federal Judicial Affairs

### Objectives

Provide the administrative support needed to guide an independent judiciary into the age of automation and to administer statutory expenditures under Part I of the *Judges Act* with probity and prudence.

### Business Line Descriptions

#### *Federal judicial affairs*

The Office of the Commissioner for Federal Judicial Affairs provides a range of services to the judiciary through the following service lines: administration; the Canadian Judicial Council; and payments pursuant to the *Judges Act*.

- **Administration**—This service line provides the federal judiciary with guidance and advice on the interpretation of Part I of the *Judges Act*; provides the Minister an up-to-date list of approved candidates for appointment to the judiciary as well as providing support to the judiciary in the areas of finance, personnel, administration, training, editing and information technology.
- **Canadian Judicial Council**—This service line provides for the administration of the Canadian Judicial Council as authorized by the Judges Act.
- **Payments pursuant to the *Judges Act***—This service line provides for payment of salaries, allowances and annuities to judges and their survivors as authorized by the *Judges Act*.



**Objectives**

To support the Federal Court of Canada in providing a court of law, equity and admiralty for the better administration of the laws of Canada.

**Business Line Descriptions**

*Registry services*

The Registry achieves this objective through the delivery of a variety of services which fall into two service lines:

- **Operations**—This service line involves processing all documents filed by or issued to litigants; recording all proceedings; maintaining custody of the records and information base required by the Court; issuing legal instruments to enforce decisions made by the Court and various federal entities; and performing certain quasi-judicial functions.
- **Corporate services**—This service line involves providing support to the Registry in the non-registry operations portions of finance, administration, human resources, security, and management information processing.

**Law Commission of Canada**

**Objectives**

The objective of the Commission is to provide independent advice on improving, modernizing and reforming Canadian laws, legal institutions and procedures to ensure that they are aligned with the changing needs of Canadian individuals and society.

**Business Line Descriptions**

*Law Commission of Canada*

The Law Commission of Canada fulfils its mandate through the promotion of relevant research that directly engages Canadians in the renewal of the law. The Commission develops and conducts research programs to further the understanding of the role law can and should play in Canadian society.

The Commission uses a variety of formats to consult within the legal community and with Canadians at large. Aside from the publication and distribution of reports, the Commission takes advantage of other media and fora, including electronic dissemination of studies, the sponsorship of conferences and seminars, press conferences, and town hall meetings.

The results of the Commission's research and consultations are summarized in public papers announcing its findings and proposals. On occasion, these may be formulated into recommendations to Parliament.

**Offices of the Information and Privacy Commissioners of Canada**

Office of the Information Commissioner of Canada Program

**Objectives**

To persuade federal government institutions to adopt information practices in keeping with the *Access to Information Act*; to bring appropriate issues of interpretation of the *Access to Information Act* before the Federal Court; to deliver timely, thorough and fair investigations of complaints made against government by individuals; to encourage a culture of openness within the federal public service; to ensure that Parliament is informed of the activities of the Commissioner's office, the general state of health of the right of access and any matter dealt with in the access law requiring reform; and to ensure that internal overhead

functions are in place to support access to information program management decisions and accountability.

**Business Line Descriptions**

*Access to government information*

Investigating complaints, reviewing proposals for legislative change affecting access to information, responding to written and telephone inquiries, conducting reviews of the extent of non-compliance with the Act, the resolution of complaints and pursuit of court resolution of unsolved complaints and encouragement of open government policies throughout the federal system.

*Corporate services*

Provision of such administrative support services as finance, personnel, information technology and general administration.

Office of the Privacy Commissioner of Canada Program

**Objectives**

To ensure that the rights of complainants under the *Privacy Act* are respected and that the privacy of individuals with respect to personal information about themselves, held by a federal government institution, is protected; to encourage the growth of fair information practices by government institutions; to promote the adoption of practices consistent with the principles set out in the Canadian Standards Association's Model Code for the Protection of Personal Information; to ensure that the rights of those making complaints to the Commissioner, pursuant to the *Personal Information Protection and Electronic Documents Act*, are respected; and to ensure that internal overhead functions are in place to support privacy program management decisions and accountability.



### Business Line Descriptions

#### *Protection of personal information (federal public sector)*

Investigating complaints, reviewing and auditing departmental privacy performance, responding to written and telephone inquiries, assessing the impact on privacy of new technologies implemented or being considered for implementation by government agencies, monitoring legislation, advising Parliament as well as federal departments and agencies, and investigating issues which will have an impact on the privacy of Canadians.

#### *Protection of personal information (private sector)*

Conducting and promoting research into issues and practices associated with the protection of personal information, promoting sound practices for the management of personal information, educating clients as to their rights and responsibilities associated with the collection use or disclosure of personal information, addressing complaints regarding the handling of personal information, seeking resolution through negotiation, mediation or conciliation and, where necessary, the pursuit of remedy through the courts, investigating an organization's practices for the handling of personal information and complementing provincial efforts to protect personal information involved in commercial activity.

#### *Corporate services*

Provision of such administrative support services as finance, personnel, information technology and general administration.

### Supreme Court of Canada

#### Objectives

To provide a general Court of Appeal for Canada.

#### Business Line Descriptions

##### *Office of the Registrar*

The Office of the Registrar provides a range of services to the Court including processing all documents filed by litigants and preparing cases for hearing and judgment; reporting and publishing the judgments of the Court; maintaining the information base required by the Court; providing information on the Court as well as maintaining and preserving the records and history of the Court. The Office also administers the following statutory payments: judges' salaries, allowances, and annuities; annuities to spouses and children of judges; and lump sum payments to spouses of judges who die while in office.

### Tax Court of Canada

#### Objectives

The objective is to provide an easily accessible and independent Court for the expeditious disposition of disputes between any person and the Government of Canada on matters arising under the *Tax Court of Canada Act* or any other legislation under which the Court has original jurisdiction.

### Business Line Descriptions

#### *Registry of the Tax Court of Canada*

This main business line provides Canadians with the right to an accessible and efficient court of record for hearing cases in areas involving taxation and other federal programs such as the Canada Pension Plan, Employment Insurance and Old Age Security.

Provides a range of services to the Court through the following service lines:

- Appeals management—This service line provides litigants with guidance and advice on Court practices and procedures and provides the Judges of the Court with orderly and efficient scheduling of hearings.
- Corporate services—This service line provides the Registry with support in the areas of finance, administration, security, library, human resources and information technology. Corporate services must be able to provide its clients with effective, low-cost management and administrative services capable of supporting the Court's strategic policies.
- Strategic planning and communications—This service line provides the Registry with support in the areas of strategic planning, communications, legal information services and editing and revising services. Through various reports to Parliament, Strategic planning and communications measures and monitors the extent to which the Court has honoured its principal results-based commitments to Canadians. The Canadian public is informed of results in this area through the effective and efficient communication of information using state-of-the-art technology.

## Ministry Summary

Available from previous years	Source of authorities				Vote	Department	Disposition of authorities			
	As shown in			Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	325,464,000	...	...	325,464,000	I	Operating expenditures	...	...	...	480,220,107
...	...	62,621,757	...	62,621,757	1a	Operating expenditures	...	...	...	...
...	...	68,457,029	...	68,457,029	1b	Operating expenditures	...	...	...	...
...	...	...	236,000	236,000		Transfer from: TB Vote 10 <sup>(1)</sup>	...	...	...	...
...	...	...	20,536,000	20,536,000		TB Vote 15 <sup>(1)</sup>	...	...	...	...
...	325,464,000	131,078,786	20,772,000	477,314,786		Total—Vote 1	...	32,502,302	...	...
...	398,715,000	...	...	398,715,000	5	Grants and contributions	...	...	...	...
...	...	44,411,117	...	44,411,117	5a	Grants and contributions	...	...	...	...
...	...	9,048,840	...	9,048,840	5b	Contributions	...	...	...	...
...	398,715,000	53,459,957	...	452,174,957		Total—Vote 5	...	27,536,112	...	414,642,136
...	65,218	...	1,652	66,870	(S)	Minister of Justice—Salary and motor car allowance	...	66,870	...	67,988
...	40,208,000	...	31,615,668	71,823,668	(S)	Contributions to employee benefit plans	...	71,823,668	...	37,123,000
...	...	...	797,899	797,899	(S)	Refunds of amounts credited to revenues in previous years	...	797,899	...	3,320,741
14,430	...	...	6,025	20,455	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	19,053	...	1,402
14,430	764,452,218	184,538,743	53,193,244	1,002,198,635		Total Department—Budgetary	...	60,038,414	1,402	935,373,972
...	15,585,000	...	...	15,585,000	10	Canadian Human Rights Commission	...	...	...	...
...	...	4,436,660	...	4,436,660	10a	Program expenditures	...	...	...	...
...	...	360,000	...	360,000	10b	Program expenditures	...	...	...	...
...	...	...	50,000	50,000		Transfer from: TB Vote 10 <sup>(1)</sup>	...	...	...	...
...	...	...	954,000	954,000		TB Vote 15 <sup>(1)</sup>	...	...	...	...
...	15,585,000	4,796,660	1,004,000	21,385,660		Total—Vote 10	...	638,033	...	18,757,260
...	2,309,000	...	583,491	2,892,491	(S)	Contributions to employee benefit plans	...	2,892,491	...	2,301,000
...	...	...	8,279	8,279	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	8,279	2,543
...	17,894,000	4,796,660	1,595,770	24,286,430		Total Program—Budgetary	...	638,033	8,279	21,060,803

## Ministry Summary—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Disposition of authorities		
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$			\$	\$	\$
Canadian Human Rights Tribunal									
...	3,420,000	...	...	3,420,000	15	Program expenditures			
...	...	1,964,302	...	1,964,302	15a	Program expenditures			
...	...	...	34,558	34,558		Transfer from: TB Vote 10 <sup>(1)</sup>			
...	...	...	87,000	87,000		TB Vote 15 <sup>(1)</sup>			
...	3,420,000	1,964,302	121,558	5,505,860		Total—Vote 15	3,442,164	2,063,696	3,296,202
...	218,000	...	117,573	335,573	(S)	Contributions to employee benefit plans	335,573	...	178,000
...	...	...	145	145	(S)	Spending of proceeds from the disposal of surplus Crown assets	145	...	...
...	3,638,000	1,964,302	239,276	5,841,578		Total Program—Budgetary	3,777,882	2,063,696	3,474,202
Commissioner for Federal Judicial Affairs									
...	5,169,000	...	...	5,169,000	20	Operating expenditures			
...	...	2,993,610	...	2,993,610	20b	Operating expenditures			
...	...	...	100,000	100,000		Transfer from: TB Vote 10 <sup>(1)</sup>			
...	...	...	296,000	296,000		TB Vote 15 <sup>(1)</sup>			
...	5,169,000	2,993,610	396,000	8,558,610		Total—Vote 20	8,511,436	47,174	6,511,495
...	527,000	...	...	527,000	25	Canadian Judicial Council—Operating expenditures			
...	...	680,376	...	680,376	25b	Canadian Judicial Council—Operating expenditures			
...	527,000	680,376	...	1,207,376		Total—Vote 25	1,129,116	78,260	568,113
...	314,930,000	...	(9,811,099)	305,118,901	(S)	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office	305,118,901	...	311,610,128
...	650,000	...	213,576	863,576	(S)	Contributions to employee benefit plans	863,576	...	493,000
...	321,276,000	3,673,986	(9,201,523)	315,748,463		Total Program—Budgetary	315,623,029	125,434	319,182,736
Federal Court of Canada									
...	35,009,000	...	...	35,009,000	30	Program expenditures			
...	...	1,658,412	...	1,658,412	30a	Program expenditures			
...	...	...	125,000	125,000		Transfer from: TB Vote 10 <sup>(1)</sup>			
...	...	...	1,552,000	1,552,000		TB Vote 15 <sup>(1)</sup>			
...	35,009,000	1,658,412	1,677,000	38,344,412		Total—Vote 30	37,369,792	974,620	37,321,144





## Ministry Summary—Concluded

	Source of authorities					Vote	Disposition of authorities				
	Available from previous years	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year
		Main Estimates	Supplementary Estimates	Adjustments and transfers					\$	\$	
\$	\$	\$	\$	\$	\$		\$	\$	\$	\$	\$
...	13,310,000	...	...	...	13,310,000	50					
...	...	1,857,928	...	...	1,857,928	50a	Supreme Court of Canada				
...	...	2,469,248	...	...	2,469,248	50b	Program expenditures				
...	...	...	65,000	...	65,000		Program expenditures				
...	...	...	509,000	...	509,000		Transfer from: TB Vote 10 <sup>(1)</sup>				
...	13,310,000	4,327,176	574,000	...	18,211,176	(S)	Transfer from: TB Vote 15 <sup>(1)</sup>				
...	...	...	...	...	...		Total—Vote 50				
...	4,223,000	...	(172,510)	...	4,050,490	(S)	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office				
...	1,574,000	...	686,903	...	2,260,903	(S)	Contributions to employee benefit plans				
762	...	...	6,021	...	6,783	(S)	Spending of proceeds from the disposal of surplus Crown assets				
762	19,107,000	4,327,176	1,094,414	24,529,352			22,387,002	2,136,329	6,021	20,402,814	
...	10,227,000	...	...	...	10,227,000	55	Tax Court of Canada				
...	...	2,143,264	...	...	2,143,264	55a	Program expenditures				
...	...	...	65,000	...	65,000		Program expenditures				
...	...	...	410,000	...	410,000		Transfer from: TB Vote 10 <sup>(1)</sup>				
...	10,227,000	2,143,264	475,000	...	12,845,264	(S)	Transfer from: TB Vote 15 <sup>(1)</sup>				
...	...	...	296,658	...	1,407,658	(S)	Total—Vote 55				
...	1,111,000	...	...	...	...		Contributions to employee benefit plans				
4,217	...	...	68	...	4,285	(S)	Spending of proceeds from the disposal of surplus Crown assets				
4,217	11,338,000	2,143,264	771,726	14,257,207			13,184,884	1,072,306	17	12,658,149	
36,833	1,195,849,218	204,192,297	50,998,338	1,451,076,686			1,384,148,598	66,886,844	41,244	1,373,176,647	

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

<sup>(1)</sup> Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.



# Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year
	\$	\$		\$	\$		\$	\$		\$	\$		\$	\$		\$	\$	
<b>Department</b>																		
Government client services	301,331,556	313,067,944	...	...	...	...	449,564,562	422,453,845	...	...	...	...	...	...	...	301,331,556	313,067,944	...
Law and policy Administration	172,322,716	132,729,234	...	...	...	...	2,610,395	2,185,000	...	...	...	...	...	...	...	621,887,278	555,183,079	...
	76,369,406	71,722,796	...	...	...	...	...	...	...	...	...	...	...	...	...	78,979,801	73,907,796	...
<b>Total Department—Budgetary</b>	<b>550,023,678</b>	<b>517,519,974</b>	...	...	...	...	<b>452,174,957</b>	<b>424,638,845</b>	...	...	...	...	...	...	...	<b>1,002,198,635</b>	<b>942,158,819</b>	...
<b>Canadian Human Rights Commission—Budgetary</b>	<b>24,286,430</b>	<b>23,640,118</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>24,286,430</b>	<b>23,640,118</b>	...
<b>Canadian Human Rights Tribunal</b>																		
Public hearings	5,841,578	3,777,882	...	...	...	...	...	...	...	...	...	...	...	...	...	5,841,578	3,777,882	...
<b>Total Program—Budgetary</b>	<b>5,841,578</b>	<b>3,777,882</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>5,841,578</b>	<b>3,777,882</b>	...
<b>Commissioner for Federal Judicial Affairs</b>																		
Federal judicial affairs	316,023,463	315,859,274	...	...	...	...	...	...	...	275,000	236,245	...	...	...	...	315,748,463	315,623,029	...
Revenues netted against expenditures	(275,000)	(236,245)	...	...	...	...	...	...	...	(275,000)	(236,245)	...	...	...	...	...	...	...
<b>Total Program—Budgetary</b>	<b>315,748,463</b>	<b>315,623,029</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>315,748,463</b>	<b>315,623,029</b>	...
<b>Federal Court of Canada</b>																		
Registry services	41,527,171	40,709,066	...	2,006,000	1,820,133	...	...	...	...	...	...	...	...	...	...	43,533,171	42,529,199	...
<b>Total Program—Budgetary</b>	<b>41,527,171</b>	<b>40,709,066</b>	...	<b>2,006,000</b>	<b>1,820,133</b>	...	...	...	...	...	...	...	...	...	...	<b>43,533,171</b>	<b>42,529,199</b>	...
<b>Law Commission of Canada—Budgetary</b>	<b>3,214,129</b>	<b>3,121,641</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>3,214,129</b>	<b>3,121,641</b>	...
<b>Offices of the Information and Privacy Commissioners of Canada</b>																		
Office of the Information Commissioner of Canada Program	4,465,372	3,925,283	...	...	...	...	...	...	...	...	...	...	...	...	...	4,465,372	3,925,283	...
Access to government information Corporate services	1,075,007	1,640,251	...	...	...	...	...	...	...	...	...	...	...	...	...	1,075,007	1,640,251	...
<b>Total Program—Budgetary</b>	<b>5,540,379</b>	<b>5,565,534</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>5,540,379</b>	<b>5,565,534</b>	...

## Programs by Business Line—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total	Authorities used in the current year
Office of the Privacy Commissioner of Canada Program	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Protection of personal information (federal public sector)	4,609,371	5,190,335	...	...	...	...	...	...	...	...	4,609,371	5,190,335
Protection of personal information (private sector)	5,790,710	5,582,885	...	...	...	...	...	...	...	...	5,790,710	5,582,885
Corporate services	1,527,361	1,387,270	...	...	...	...	...	...	...	...	1,527,261	1,387,270
<b>Total Program—Budgetary</b>	<b>11,927,342</b>	<b>12,160,490</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>11,927,342</b>	<b>12,160,490</b>
<b>Total Offices of the Information and Privacy Commissioners of Canada—Budgetary</b>	<b>17,467,721</b>	<b>17,726,024</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>17,467,721</b>	<b>17,726,024</b>
Supreme Court of Canada	24,529,352	22,387,002	...	...	...	...	...	...	...	...	24,529,352	22,387,002
Office of the Registrar	24,529,352	22,387,002	...	...	...	...	...	...	...	...	24,529,352	22,387,002
<b>Total Program—Budgetary</b>	<b>49,058,704</b>	<b>44,774,004</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>49,058,704</b>	<b>44,774,004</b>
Tax Court of Canada	13,740,179	12,688,420	517,028	496,464	...	...	...	...	...	...	14,257,207	13,184,884
Registry of the Tax Court of Canada	13,740,179	12,688,420	517,028	496,464	...	...	...	...	...	...	14,257,207	13,184,884
<b>Total Program—Budgetary</b>	<b>27,480,358</b>	<b>25,376,840</b>	<b>1,034,056</b>	<b>992,928</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>28,514,414</b>	<b>26,371,768</b>
<b>Total Ministry—Budgetary</b>	<b>996,378,701</b>	<b>957,193,156</b>	<b>2,523,028</b>	<b>2,316,597</b>	<b>452,174,957</b>	<b>424,638,845</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>1,451,076,686</b>	<b>1,384,148,598</b>

## Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities		
	As shown in					
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Used in the current year	Variance	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$
<b>Department</b>						
<b>Grants</b>						
Law and policy						
Uniform Law Conference of Canada—Administration grant						
...	18,170	...	...	18,170	...	18,170
...	1,140	...	...	1,140	...	1,140
...	210,631	(210,631)	...	...	...	210,500
Institut international de droit d'expression française (IDEF)						
...	12,274	...	...	12,274	...	12,274
...	7,220	...	...	7,220	...	7,220
...	8,620	...	...	8,620	...	8,620
...	26,600	...	...	26,600	...	26,600
...	128,345	...	...	268,345	...	268,345
...	38,600	...	...	38,600	...	38,600
...	48,771	51,229	...	100,000	...	48,771
Canadian Society of Forensic Science						
Canadian Association of Provincial Court Judges						
Grants to individuals, canadian or international non-profit organizations, provinces and territories, regions or municipalities, universities, bands or tribal councils, for policy or program development or implementation						
...	300,000	(300,000)	...	...	...	264,774
Grants to individuals, non-profit professional organizations, societies or associations, other non-profit organizations, and, educational institutions for policy, program development of training with respect to Child-Centred Family						
...	50,000	...	...	46,151	3,849	12,971
Law						
Grants in support of the Safer Communities Initiative						
...	37,332,561	...	(200,000)	30,373,204	6,759,357	27,120,334
Fund						
...	5,511,441	...	...	3,259,132	2,252,309	2,224,351
Grants to individuals, non-profit professional organizations, societies or associations, other non-profit organizations and institutions for activities in support of the Victims of Crime Initiative						
...	500,000	...	(242,009)	213,940	44,051	255,114
...	...	300,000	(300,000)	...	...	...
Grant in support of legal aid research						
...	...	170,000	...	120,655	49,345	...
...	...	510,631	(202,051)	308,580	...	...
Grants in support of the Aboriginal Justice Strategy						
...	...	...	...	...	...	...
Justice Partnership and Innovation Fund						
...	44,194,373	661,229	(944,060)	34,802,631	9,108,911	30,517,784
<b>Total—Grants</b>						

## Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities		
	As shown in					
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$
<b>Contributions</b>						
<b>Law and policy</b>						
...	79,827,507	20,250,000	750,000	100,827,507	100,827,507	...
...	199,640,059	...	...	199,640,059	197,990,059	...
...	3,997,500	925,000	(89,260)	4,833,240	4,833,240	...
...	10,390,330	8,858,370	...	19,248,700	17,533,720	...
...	2,712,297	(2,712,297)	...	...	...	...
...	2,900,000	4,500,000	...	7,400,000	6,859,764	...
...	17,442,586	...	(200,000)	17,242,586	15,859,887	...
...	12,769,392	165,000	(1,522,500)	11,411,892	10,687,259	...
...	400,000	...	...	400,000	400,000	...
...	3,270,456	500,000	89,260	3,859,716	3,859,716	...
...	19,745,500	...	...	19,745,500	13,109,848	...
...	1,425,000	...	(144,645)	1,280,355	1,257,054	...
...	...	2,791,143	788,705	3,579,848	3,579,848	...
...	...	11,511,117	...	11,511,117	8,750,812	...
...	...	900,000	772,500	1,672,500	1,672,500	...
...	...	...	500,000	500,000	430,000	...
...	...	2,500,000	...	2,500,000	...	...
...	354,520,627	50,188,333	944,060	405,653,020	387,651,214	...
...	...	...	...	...	18,001,806	...
...	...	...	...	...	...	384,124,352

...	...	2,610,395	...	2,610,395	Administration Contraventions Fund	...	2,185,000	425,395	...
...	354,520,627	52,798,728	944,060	408,263,415	<b>Total—Contributions</b>	...	389,836,214	18,427,201	384,124,352
...	398,715,000	50,849,562	...	449,564,562	<b>Departmental Summary by Business Line</b>	...	422,453,845	27,110,717	414,642,136
...	...	2,610,395	...	2,610,395	Law and policy Administration	...	2,185,000	425,395	...
...	398,715,000	53,459,957	...	452,174,957	<b>Total Department</b>	...	424,638,845	27,536,112	414,642,136
...	...	...	...	...	<b>Offices of the Information and Privacy Commissioners of Canada</b>	...	...	...	...
...	...	...	...	...	Office of the Privacy Commissioner of Canada Program	...	...	...	...
...	...	...	...	...	<b>Contributions</b>	...	...	...	...
...	500,000	...	(500,000)	...	Protection of personal information (private sector) Contributions in support of research into and the promo- tion of the protection of personal information	...	...	...	...
...	500,000	...	(500,000)	...	<b>Total Program</b>	...	...	...	...
...	...	...	...	...	<b>Total Offices of the Information and Privacy Commissioners of Canada</b>	...	...	...	...
...	399,215,000	53,459,957	(500,000)	452,174,957	<b>Total Ministry</b>	...	424,638,845	27,536,112	414,642,136



## Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
<b>Commissioner for Federal Judicial Affairs</b>			
<b>Budgetary (respendable revenues)</b>			
Federal judicial affairs			
Judicom training program	100,000	85,848	101,686
Office of the Umpires service fees	50,000	50,000	50,000
Human Rights Tribunal service fees	...	...	50,000
Administrative arrangement with Canadian International Development Agency	125,000	100,397	104,646
<b>Total Ministry—Budgetary</b>	<b>275,000</b>	<b>236,245</b>	<b>306,332</b>

## Revenues

	Current year	Previous year
	\$	\$
<b>Department</b>		
<b>Non-tax revenues—</b>		
Refunds of previous years' expenditures—		
Other government departments	17,506	20,838
Sundries	796,671	670,671
Adjustments to prior year's payables	4,104,040	793,152
	4,918,217	1,484,661
<b>Sales of goods and services—</b>		
Services of a regulatory nature—		
Canadian firearms program—Fees	15,613,776	14,319,940
Divorce registrations	715,404	859,917
Family orders agreements and enforcements assistance	5,082,561	5,107,828
	21,411,741	20,287,685
<b>Proceeds from the disposal of surplus Crown assets</b>	<b>6,025</b>	<b>14,430</b>
<b>Miscellaneous non-tax revenues—</b>		
Fines—Northwest Territories	300	1,800
Fines and forfeitures	1,121,755	941,613
Rental of dwellings and utilities	269,850	230,159
Crown corporation billings	333,002	274,976
Royalties and patents	57,021	72,131
Sundries	72,477	39,488
	1,854,405	1,560,167
<b>Total Department</b>	<b>28,190,388</b>	<b>23,346,943</b>
<b>Canadian Human Rights Commission</b>		
<b>Non-tax revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	19,640	7,185
Adjustments to prior year's payables	114,095	497,762
	133,735	504,947
<b>Proceeds from the disposal of surplus Crown assets</b>	<b>8,279</b>	<b>317</b>
<b>Miscellaneous non-tax revenues</b>	<b>357</b>	<b>210</b>
<b>Total Program</b>	<b>142,371</b>	<b>505,474</b>

	Current year		Previous year	
	\$	\$	\$	\$
<b>Canadian Human Rights Tribunal</b>				
Non-tax revenues—				
Refunds of previous years' expenditures	3,595	...		
Proceeds from the disposal of surplus Crown assets	145	...		
Miscellaneous non-tax revenues	1,014	...		
<b>Total Program</b>	<b>4,754</b>	<b>...</b>		
<b>Commissioner for Federal Judicial Affairs</b>				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	...	1,640		
Adjustments to prior year's payables	...	59		
Sales of goods and services—				
Services of a non-regulatory nature	...	1,699		
Miscellaneous non-tax revenues—				
Judges' Public Service Superannuation Account deductions	236,245	306,333		
	9,958,441	8,635,795		
<b>Total Program</b>	<b>10,194,686</b>	<b>8,943,827<sup>(1)</sup></b>		
<b>Federal Court of Canada</b>				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	63,226	65,790		
Adjustments to prior year's payables	74,368	53,000		
	137,594	118,790		
Sales of goods and services—				
Other fees and charges—				
Federal Court fees	1,168,159	1,148,716		
Court costs	21,150	43,150		
	1,189,309	1,191,866		
Proceeds from the disposal of surplus Crown assets	35,168	20,877		
Miscellaneous non-tax revenues—				
Court fines	5,343,500	2,207,000		
Sundries	2,857	3,411		
	5,346,357	2,210,411		
<b>Total Program</b>	<b>6,708,428</b>	<b>3,541,944</b>		
<b>Law Commission of Canada</b>				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	3,277	...		
Adjustments to prior year's payables	59,657	38,814		
	62,934	38,814		
Miscellaneous non-tax revenues	...	15		
<b>Total Program</b>	<b>62,934</b>	<b>38,829</b>		
<b>Offices of the Information and Privacy Commissioners of Canada</b>				
Office of the Information Commissioner of Canada Program				
Non-tax revenues—				
Refunds of previous years' expenditures	73	1,141		
Miscellaneous non-tax revenues	...	5,319		
<b>Total Program</b>	<b>73</b>	<b>6,460</b>		
Office of the Privacy Commissioner of Canada Program				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	2,324	656		
Adjustments to prior year's payables	92,763	...		
	95,087	656		
Proceeds from the disposal of surplus Crown assets	10,767	541		
<b>Total Program</b>	<b>105,854</b>	<b>1,197</b>		
<b>Total Offices of the Information and Privacy Commissioners of Canada</b>	<b>105,927</b>	<b>7,657</b>		
<b>Supreme Court of Canada</b>				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	13,373	19,601		
Adjustments to prior year's payables	39,885	3,621		
	53,258	23,222		
Sales of goods and services—				
Lease and use of public property	1,429	1,818		

## Revenues—Concluded

	Current year	Previous year
	\$	\$
Sales of goods and information products—		
Sale of Supreme Court Bulletin	9,800	11,673
Sale of reasons for judgment	14,799	19,639
	<i>24,599</i>	<i>31,312</i>
Other fees and charges—		
Photocopies	23,968	23,508
Filing fees	49,926	63,104
Sundries	16,281	16,203
	<i>90,175</i>	<i>102,815</i>
	116,203	135,945
Proceeds from the disposal of surplus Crown assets		
	6,021	31,230
Miscellaneous non-tax revenues—		
Judges' contributions towards annuities	66,903	117,279
<b>Total Program</b>	<b>242,385</b>	<b>307,676</b>
<b>Tax Court of Canada</b>		
Non-tax revenues—		
Refunds of previous years' expenditures	525	180,772
Sales of goods and services—		
Sales of goods and information products	...	39,166
Other fees and charges	...	150
	...	39,316
Proceeds from the disposal of surplus Crown assets	68	4,217
Miscellaneous non-tax revenues	3,002,393	3,251,060
<b>Total Program</b>	<b>3,002,986</b>	<b>3,475,365</b>
<b>Ministry Summary</b>		
Non-tax revenues—		
Refunds of previous years' expenditures	5,405,018	2,354,702
Sales of goods and services	22,953,498	21,961,145
Proceeds from the disposal of surplus Crown assets	66,473	71,612
Miscellaneous non-tax revenues	20,229,870	15,780,256
<b>Total Ministry</b>	<b>48,654,859</b>	<b>40,167,715<sup>(1)</sup></b>

<sup>(1)</sup> Amends reporting in previous year's Public Accounts.

# SECTION 16

2002-2003

*PUBLIC ACCOUNTS OF CANADA*

## National Defence

### Department

#### Canadian Forces Grievance Board

#### Military Police Complaints Commission

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## Department

### Objectives

To defend Canada and Canadian interests and values while contributing to international peace and security.

### Business Line Descriptions

#### *Command and control*

The Department will develop and maintain the ability to collect, analyse and communicate information, plan and coordinate operations, and provide the capabilities necessary to direct forces to achieve assigned missions.

Command and control encompasses the range of results that the Department must achieve in order to exercise effective and efficient command and control of the Canadian Forces. This includes a variety of information and decision-making support functions such as data and voice communications, and intelligence gathering and analysis. These capabilities will be delivered by a mix of support and operational units, including: operational and tactical level headquarters elements; fixed and deployable communications and specialty surveillance assets; national intelligence gathering and analysis elements and Canada, United States and North Atlantic Treaty Organization (NATO) aerospace control and warning elements.

#### *Conduct operations*

The Department will provide the ability to employ the range of military capabilities required to achieve its assigned missions, when and where directed.

Conduct operations encompasses the series of results that the Department commits the bulk of its operational military forces towards achieving. These results relate mainly to specific missions and military functions mandated by the White Paper, and include elements of pure capability as well as those earmarked and employed on a

regular basis for ongoing missions. Operational forces include: front-line, combat-capable maritime, land and air forces, and deployable engineering, disaster relief and other specialist elements.

#### *Sustain forces*

The Department will repair and maintain equipment, shelter and sustain personnel, and produce the infrastructure and capabilities necessary to support military operations.

Force sustainment encompasses the series of results that the Department must achieve in order to effectively and efficiently conduct military activities. These results differ from those required for force generation in that they deal mainly with supporting the employment of Canada's military forces rather than the production of those forces. Force sustaining elements include a mix of deployable, operational support forces, supplemented by fixed installations and service providers, such as: bases, wings, supply depots and other defence infrastructure; maintenance, engineering and equipment service elements; transport and logistic movement and support assets; medical, dental, legal and other personnel support services, and foreign attaches and liaison staffs.

#### *Generate forces*

The Department will recruit and train personnel, research, test and procure equipment, and design force structure to produce multi-purpose combat-capable military forces.

Force generation encompasses the range of results that the Department must achieve to provide the Government with multi-purpose combat-capable military forces. It involves a wide variety of general support capabilities that provide the Department with the personnel, equipment and organizational structures needed to create the forces able to conduct effective military operations. Mobiliza-

tion and Reserve training and employment activities are important elements of force generation. Force generation capabilities will be primarily provided by fixed, domestic force elements, including: schools, colleges and military training centres; project management offices, and test and evaluation units; recruiting centres; research establishments, institutes, and test and evaluation units, and Reserve training and employment element.

#### *Corporate policy and strategy*

The Department will produce and implement corporate policies and strategies to achieve broad Government objectives, manage departmental activities, and provide defence and security advice.

Corporate policy and strategy encompasses the series of results that the Department must achieve in order to demonstrate compliance with legislative, managerial, and administrative requirements. These results are primarily business oriented, but also include the requirement for Defence to conduct its affairs in a transparent, compassionate and socially aware fashion, so as to reflect and reaffirm the values and expectations of both the Defence workforce and Canadian society at large. Corporate capabilities are almost exclusively provided by domestic service providers, including: national level corporate staffs; defence public information and representation elements, and cadet program and defence-supported advocacy elements.

## Canadian Forces Grievance Board

### Objectives

The creation of the Board is the result of the government's desire to update the system of military justice within the Canadian Forces and to make it more efficient, transparent and humane in order to contribute to the improvement of working relations for its members.



Specifically, its objective can be articulated as follows: to act as an independent administrative tribunal and to assure the just and impartial review of grievances that must be submitted to the Board in accordance with the *National Defence Act*.

The Board is responsible for inquiry, analysis, review, and hearing of grievances referred to it by the Chief of the Defence Staff (CDS) and under the legislation, and to make its findings and recommendations available to the CDS and the plaintiff. The CDS makes final decisions.

#### **Business Line Descriptions**

##### *Canadian Forces Grievance Board*

The Canadian Forces Grievance Board has only one sphere of activity designated as being “the examination of grievances by members of the Canadian Forces referred by the Chief of Defence Staff” in accordance with the Act and accompanying regulations.

#### **Military Police Complaints Commission**

##### **Objectives**

To deal expeditiously with interference complaints received from military police, to oversee the Provost Marshal’s treatment of complaints about misconduct of military police, and to review her handling of specific misconduct complaints when requested to do so by the complainant.

##### **Business Line Descriptions**

##### *Military Police Complaints Commission*

The processing of complaints having to do with the military police.

## Ministry Summary

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Estimates	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$		\$	\$	\$	\$
<b>Department</b>								
				1				
	8,340,047,000	...	...	1a				
	...	409,241,159	...	1b				
	...	290,772,525	...					
	...	...	281,749,475					
	...	...	396,000					
	...	...	72,428,000					
	...	8,340,047,000	700,013,684		9,319,677,424	74,956,735	...	8,764,491,062
<b>Capital expenditures</b>								
	2,191,429,000	...	...	5				
	...	29,750,000	...	5a				
	...	...	(281,749,475)					
	...	2,191,429,000	(281,749,475)		1,914,303,806	25,125,719	...	2,207,986,189
<b>Grants and contributions</b>								
	353,940,203	...	...	10				
	...	105,000	...	10a				
	...	9,000,000	...	10b				
	353,940,203	9,105,000	...		159,355,177	203,690,026	...	312,150,211
<b>Minister of National Defence—Salary and motor car allowance</b>								
	65,218	...	1,090	(S)	66,308	...	...	67,988
	100,000	...	(12,149)	(S)	87,851	...	...	99,081
<b>Pensions and annuities paid to civilians</b>								
	762,745,108	...	29,784,825	(S)	792,529,933	...	...	748,866,491
<b>Contributions to employee benefit plans</b>								
	185,673,471	...	27,289,663	(S)	212,963,134	...	...	168,416,503
	...	...	7,740	(S)	7,740	...	...	18,693
<b>Spending of proceeds from the disposal of surplus Crown assets</b>								
	985,607	...	15,516,291	(S)	16,346,030	...	155,868	41,440,439
	985,607	11,834,000,000	738,868,684		12,415,337,403	303,772,480	155,868	12,243,536,657
<b>Total budgetary</b>								
	...	...	12,719,265,751	L11c				
<b>Authorization for working capital advance account as established by Vote L20b, Appropriation Act No. 1, 1976. Limit \$120,000,000 (Net)</b>								
	86,253,575	...	...	L15	(4,071,996)	...	90,325,571	3,665,609
<b>Loans in respect of housing projects. Special Appropriation Act, 1963. Limit \$37,000,000 (Net)</b>								
	13,086,217	...	...		(887,885)	...	13,974,102	...
	99,339,792	...	...		(4,959,881)	...	104,299,673	3,665,609
<b>Total non-budgetary</b>								
<b>Total Department—Budgetary</b>								
	985,607	11,834,000,000	738,868,684		12,415,337,403	303,772,480	155,868	12,243,536,657
	99,339,792	...	...		(4,959,881)	...	104,299,673	3,665,609

## Canadian Forces Grievance Board

[illegible]

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repeated in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments

Treasury Board vote 13—Compensation adjustments.

## Program by Business Line

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total		Authorities used in the current year	Total		Authorities used in the current year	Total		Authorities used in the current year	Total		Authorities used in the current year	Total		Authorities used in the current year	Total		Authorities used in the current year
	\$	\$		\$	\$		\$	\$		\$	\$		\$	\$		\$	\$	
<b>Department</b>																		
Command and control	1,066,763,179	1,086,302,277		368,593,572	363,717,723					5,424,485	4,938,988					1,429,934,266	1,445,081,012	
Conduct operations	3,243,179,455	3,201,608,629		704,610,567	689,149,370		203,376,058		7,961,677	2,794,184	3,244,237					4,148,371,896	3,895,475,439	
Sustain forces	4,402,421,758	4,317,017,975		723,112,109	708,292,409		17,574,334		13,914,389	225,665,399	205,645,908					4,917,442,802	4,833,578,865	
Generate forces	1,853,849,735	1,884,686,086		116,606,699	114,858,228		6,147,375		6,147,375	241,451,057	265,494,824					1,735,152,752	1,740,196,865	
Corporate policy and strategy—																		
Budgetary	305,895,664	324,153,643		43,006,476	38,286,076		148,071,770		143,456,070	8,609,875	4,890,567					488,364,035	501,005,222	
Non-budgetary	...	...		...	...		...		...	...	...					99,339,792	99,339,792	(4,959,881)
<b>Sub-total—</b>																		
Budgetary	10,872,109,791	10,813,768,610		1,955,931,423	1,914,303,806		375,169,537		171,479,511	483,945,000	484,214,524					12,719,265,751	12,415,337,403	
Non-budgetary	...	...		...	...		...		...	...	...					99,339,792	99,339,792	(4,959,881)
Revenues netted against expenditures	(483,945,000)	(484,214,524)		...	...		...		...	(483,945,000)	(484,214,524)					...	...	...
<b>Total Department—</b>																		
Budgetary	10,388,164,791	10,329,554,086		1,955,931,423	1,914,303,806		375,169,537		171,479,511	...	...					12,719,265,751	12,415,337,403	
Non-budgetary	...	...		...	...		...		...	...	...					99,339,792	99,339,792	(4,959,881)
<b>Canadian Forces Grievance Board—</b>																		
Budgetary	11,237,055	8,895,875		...	...		...		...	...	...					11,237,055	8,895,875	
<b>Military Police Complaints Commission—</b>																		
Budgetary	4,277,840	3,642,301		...	...		...		...	...	...					4,277,840	3,642,301	
<b>Total Ministry—</b>																		
Budgetary	10,403,679,686	10,342,092,262		1,955,931,423	1,914,303,806		375,169,537		171,479,511	...	...					12,734,780,646	12,427,875,579	
Non-budgetary	...	...		...	...		...		...	...	...					99,339,792	99,339,792	(4,959,881)

# Transfer Payments

Source of authorities						Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Used in the current year	Available for use in subsequent years			Used in the previous year	
	Main Estimates	Supplementary Estimates					Variance				
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Department Grants</b>											
Sustain forces											
(S) Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan											
...	100,000	...	...	(12,149)	87,851	87,851	...	...	...	99,081	
...	...	...	...	...	...	...	...	...	...	3,495,174	
...	100,000	...	...	(12,149)	87,851	87,851	...	...	...	3,594,255	
Items not required for the current year											
<b>Generate forces</b>											
Institute of Environment Monitoring and Research											
...	1,125,000	...	...	...	1,125,000	1,125,000	...	...	...	1,125,000	
...	12,090	...	...	...	12,090	12,090	...	...	...	12,090	
...	10,285	...	...	...	10,285	10,285	...	...	...	10,285	
...	1,147,375	...	...	...	1,147,375	1,147,375	...	...	...	1,147,375	
<b>Corporate policy and strategy</b>											
...	250,000	...	...	...	250,000	250,000	...	...	...	250,000	
...	250,000	...	...	...	250,000	250,000	...	...	...	250,000	
...	250,000	...	...	...	250,000	250,000	...	...	...	250,000	
...	40,000	...	...	...	40,000	40,000	...	...	...	40,000	
...	89,250	...	...	...	89,250	89,250	...	...	...	89,250	
...	60,000	...	...	...	60,000	60,000	...	...	...	60,000	
...	14,500	...	...	...	14,500	14,173	327	...	...	13,761	
...	75,000	...	...	...	75,000	75,000	...	...	...	75,000	
...	54,000	...	...	...	54,000	159,000	(105,000)	...	...	54,000	
...	2,000,000	...	...	...	2,000,000	1,913,139	86,861	...	...	1,961,202	
...	...	...	...	...	...	...	...	...	...	24,056	
...	3,082,750	...	...	...	3,082,750	3,100,562	(17,812)	...	...	3,067,269	
...	4,330,125	...	...	(12,149)	4,317,976	4,335,788	(17,812)	...	...	7,808,899	
<b>Contributions</b>											
Conduct operations											
...	1,000,000	...	...	(772,284)	227,716	...	227,716	...	...	...	
...	200,000,000	...	...	...	200,000,000	4,815,518	195,184,482	...	...	165,855,405	
...	2,161,058	...	...	...	2,161,058	2,158,875	2,183	...	...	1,999,012	



## Transfer Payments—Concluded

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers		Used in the current year		Available for use in subsequent years	
	\$	\$	\$	\$	\$	\$	\$	\$
...	...	215,000	...	10,387	225,387	225,387	...	210,425
...	...	...	...	761,897	761,897	761,897	...	749,701
...	203,376,058	...	...	...	203,376,058	7,961,677	195,414,381	168,814,543
Sustain forces								
...	...	5,450,000	...	(200,000)	5,250,000	1,590,055	3,659,945	5,210,943
...	...	3,000,000	...	(672,904)	2,327,096	2,327,096	...	2,533,519
...	12,000,000	...	(2,290,613)	9,709,387	9,709,387	9,709,387	...	10,316,588
...	...	...	200,000	200,000	200,000	200,000	...	800,000
...	20,450,000	...	(2,963,517)	17,486,483	13,826,538	13,826,538	3,659,945	18,861,050
Generate forces								
...	...	5,000,000	...	...	5,000,000	5,000,000	...	5,357,000
...	...	85,000	...	15,000	100,000	100,000	...	85,000
...	10,780,714	5,105,000	(721,488)	15,164,226	10,530,714	10,530,714	4,633,512	10,285,756
...	3,308,189	...	(813,152)	2,495,037	2,495,037	2,495,037	...	3,933,335
...	1,872,207	...	284,657	2,156,864	2,156,864	2,156,864	...	1,036,086
...	168,402	...	(27,327)	141,075	141,075	141,075	...	131,077
...	29,986,250	...	9,919,257	39,905,507	39,905,507	39,905,507	...	16,301,950
...	89,571,258	4,000,000	(8,676,158)	84,895,100	84,895,100	84,895,100	...	92,362,299
...	44,000	...	7,177	51,177	51,177	51,177	...	44,303
...	68,000	...	12,034	80,034	80,034	80,034	...	78,101
...	135,884,020	9,105,000	...	144,989,020	140,355,508	140,355,508	4,633,512	124,257,907
...	364,710,078	9,105,000	(2,963,517)	370,851,561	167,143,723	167,143,723	203,707,838	317,290,500
Ministerial Summary by Business Line								
...	203,376,058	...	...	203,376,058	7,961,677	7,961,677	195,414,381	168,814,543
...	20,550,000	...	(2,975,666)	17,574,334	13,914,389	13,914,389	3,659,945	22,455,305
...	...	...	...	6,147,375	6,147,375	6,147,375	...	6,504,375
...	138,966,770	9,105,000	...	148,071,770	143,456,070	143,456,070	4,615,700	127,325,176
...	369,040,203	9,105,000	(2,975,666)	375,169,537	171,479,511	171,479,511	203,690,026	325,099,399

(S) Statutory transfer payment.

# Details of Respendable Amounts

Department	Budgetary (respendable revenues)	Non-budgetary (respendable receipts)		
		Working capital advance	...	362,782,870
Command and control				
Recovery from other governments/ UN/NATO	3,144,177	3,639,048	26,906,971	486,781,253
Other recoveries	2,280,308	1,299,940	1,189,745	362,782,870
	5,424,485	4,938,988	28,096,716	

Non-budgetary (respendable receipts)							
Working capital advance		...	417,967,564	362,782,870			
Total Ministry—							
Budgetary		483,945,000	484,214,524	486,781,253			
Non-budgetary		...	417,967,564	362,782,870			

## Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
<b>Non-tax revenues—</b>				
Return on investments—				
Other accounts—				
Interest on loans to employees posted abroad	576,251		751,180	6,390
Interest earned from funds on deposit with suppliers	60,584		82,657	...
	636,835		833,837	6,390
Refunds of previous years' expenditures—				
Refunds received after audit or adjustment of contracts and refunds of advance payments on contracts	37,224,800	24,601,330		6,390
Sales of goods and services—				
Lease and use of public property	113,443,068		...	833,837
Services of a regulatory nature	77,812	...	...	24,607,720
Services of a non-regulatory nature	266,665,273	...	...	482,803,686
Sales of goods and information products	73,932,490	...	...	15,516,291
Other fees and charges—				9,371,352
Revenues from fines	339,656	...	...	545,642,856
Miscellaneous	28,345,387	...	...	78,063,480
	28,665,043	...	...	
	482,803,686			
Proceeds from the disposal of surplus Crown assets	15,516,291	41,669,573		
<b>Miscellaneous non-tax revenues—</b>				
Includes payments received from United Nations in respect of peacekeeping operations and from provincial governments for humanitarian assistance provided	9,371,277	10,952,330		
<b>Total Department</b>	<b>545,552,889</b>	<b>78,057,070</b>		
<b>Canadian Forces Grievance Board</b>				
<b>Non-tax revenues—</b>				
Refunds of previous years' expenditures	25,960	...		
Sales of goods and services—				
Sales of goods and information products	...	20		
Miscellaneous non-tax revenues	75	...		
<b>Total Program</b>	<b>26,035</b>	<b>20</b>		
<b>Military Police Complaints Commission</b>				
<b>Non-tax revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	305			6,390
Adjustments to prior year's payables	63,627			...
	63,932			6,390
<b>Total Program</b>	<b>63,932</b>			<b>6,390</b>
<b>Ministry Summary</b>				
<b>Non-tax revenues—</b>				
Return on investments	636,835			833,837
Refunds of previous years' expenditures	37,314,692			24,607,720
Sales of goods and services	482,803,686			20
Proceeds from the disposal of surplus Crown assets	15,516,291			41,669,573
Miscellaneous non-tax revenues	9,371,352			10,952,330
<b>Total Ministry</b>	<b>545,642,856</b>			<b>78,063,480</b>

# SECTION 17

2002-2003

*PUBLIC ACCOUNTS OF CANADA*

## Natural Resources

### Department

Atomic Energy of Canada Limited

Canadian Nuclear Safety Commission

Cape Breton Development Corporation

National Energy Board

### CONTENTS

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## Department

### Objectives

To advance the development of Canada's economy by providing expert scientific and economic knowledge to Canadians, and by promoting the sustainable development and use of Canada's natural resources and the competitiveness of the energy, forest, minerals and metals and geomatics industries.

### Business Line Descriptions

#### *Information dissemination and consensus building*

Natural Resources Canada (NRCan) recognizes the need to invest in knowledge and systems innovation to create easily accessible and integrated information. To this end, the Department develops and maintains the knowledge infrastructure (ResSources) and databases, such as GeoConnections, necessary to provide Canadians with geographical and scientific information on the state of Canada's landmass, and with sound economic, environmental advice on matters relating to the sustainable development and use of Canada's natural resources and to public health and safety. It also gathers, shares, disseminates and analyzes information and prepares statistical reports on the productivity and competitiveness of the Canadian natural resource industry. The information is used as a basis for forecasting and reporting progress on market demand.

Promoting greater national and international cooperation and consensus on sustainable development is the basis for protecting existing resource-based benefits and building new opportunities in the knowledge-based economy. In this context, the Department co-manages the federal process to develop a National Implementation Strategy on the mitigation and adaptation to climate change. NRCan implements action plans, tools and testing that support new and innovative forest management practices. Under the terms of bilateral and multilateral agreements, the Department pro-

motes globally the responsible development and use of minerals and metals and undertakes research and development to facilitate further growth for the Canadian geomatics industry. NRCan provides coordinated logistics advice and services in support of its scientific research programs and transfers its science and technology (S&T) technologies and sustainable resource management practices and techniques to stakeholders and users.

NRCan provides Canadians with the best possible fiscal and regulatory information to allow them to make informed decisions. In this regard, the Department develops national and international strategies, policies, regulations and voluntary approaches in support of sustainable development.

Included within this business line is the Geomatics Canada Revolving Fund. The Fund was established under *Appropriation Act No. 3, 1993-94*. The Fund allows Geomatics Canada to shift the costs of offering goods and services from taxpayers at large to specific users who benefit directly from them. This revenue retention mechanism gives Geomatics Canada the ability to recover full costs from Canadian customers and the freedom to charge market prices for international clients. It presents the opportunity to provide an increasing volume of products and services in response to the needs of Canadian clients as well as supporting the Canadian geomatics industry through the knowledge and expertise necessary to be competitive in the international market.

#### *Economic and social benefits*

Leading edge science and technology, expert policy advice and innovation are essential if Canada is to maintain and expand its market share in the new global economy. In this context, the Department identifies business opportunities for resource-based products, knowledge, technologies and services. It works with stakeholders to provide a business climate that enhances the competitiveness of the natural resource

sector (e.g., the administration of Canada's mining taxation regime). The Department holds investment seminars to attract investment to Canada and addresses international environmental and trade issues related to the natural resource sector. NRCan also works with governments and industry on issues related to understanding the geological framework of the nation and to stimulate exploration.

NRCan works internationally to facilitate the export of Canadian resource-related goods and services, and promotes the transfer of technologies and the exchange of knowledge supporting the sustainable development and use of natural resources. NRCan, in conjunction with the Department of Foreign Affairs and International Trade, maintains good relationships with counterparts in other countries, while building awareness of foreign developments. The Department facilitates private sector access to foreign markets for natural resource products, management practices and services. It supports the Canadian geomatics and geoscience industry in major international projects, in the development of standards, exchange of information, research and development, in training and personnel exchange, and on government policies and programs. The Department also helps ensure Canadian competitiveness and the fulfilment of trade obligations. For example, it influences the harmonization of international standards and codes, participates in multilateral fora, provides advice to assist in negotiations on trade frameworks as well as regulatory, trade and foreign policy issues. Likewise, bilateral relations allow the Department to exchange information to promote regulatory and policy consistency and to provide ideas and insights concerning the implementation of energy-efficiency and forestry measures, both current and prospective.

NRCan, in conjunction with Indian and Northern Affairs Canada, manages programs to generate Aboriginal employment in the natural resource industry. The Department finances viable Aboriginal operations and enhances their management skills. In addition, NRCan promotes initiatives and regulations that focus on work



opportunities, economic diversification and decision-making relating to sustainable land and resource development in rural, Aboriginal and northern communities.

Included within this business line is the Geomatics Canada Revolving Fund.

#### *Environmental protection and mitigation*

NRCAN has a key role in designing Canada's response options for climate change which are central to the federal government's mitigation and adaptation strategy and to the transformation of Canada's energy economy. In collaboration with its partners, the Department (i) develops a National Implementation Strategy for climate change, (ii) develops and promotes Canadian interests in meeting the Kyoto commitment and (iii) participates in Canada's international climate change agenda.

The Department manages the interdepartmental program of energy research and development, develops and promotes the use of emerging and promising renewable resource technologies and alternative sources of energy, and develops and implements programs and technologies to promote energy efficiency in buildings, in industry and at home. In partnership with its clients and stakeholders, the Department also conducts forest science research and transfers technologies and techniques that contribute to Canada's forest health and sustainability, predicts and monitors the effects of human interactions and natural events on forest ecosystems, and conducts forest production research to ensure sustainability for difficult to grow and/or endangered trees. NRCAN also develops and transfers technologies leading to more efficient industrial processes, the production of new, higher-performance mineral- and metal-based products and enhances the productivity of mining and ore processing operations. The Department carries out research that mitigates the impacts of effluent and drainage on mining and milling operations; provides technical support to mines in Canada on mine

roof control, underground environmental assessment, ventilation and rockburst abatement; and makes improvements to procedures that apply to manufacturing.

The Department, in collaboration with its co-delivery partners, develops and implements policies and practices to address hazards associated with natural resource development and use. It recommends options for the long-term management of radioactive waste and spent nuclear fuel. NRCAN also develops technologies to improve the structural reliability of Canada's pipeline infrastructure.

Included within this business line is the Geomatics Canada Revolving Fund.

#### *Safety and security of Canadians*

NRCAN plays a critical role in providing information and expertise to Canadians with respect to natural hazards. NRCAN's scientific expertise provides the advice and research recommendations for minimizing risks associated with natural hazards like earthquakes. In addition, the Department provides topographical maps and satellite imagery to respond to these hazard emergencies and to provide information about soil types, risk areas and erosion patterns to understand the cause of disasters.

The Department provides a reliable system of surveys, topographical maps, aeronautical charts and publications, remotely sensed data and geographically referenced information covering Canadian territory, in support of national sovereignty, defense, the environment, socio-economic development and the governing of Canada. In partnership with its counterparts, NRCAN also maintains the boundary between the United States and Canada and carries out boundary survey work and inspections.

NRCAN is the Government's primary source of expertise on explosives regulations and technology. The Department develops technologies and conducts inspections associated with the manufacture, use, storage

and transport of explosives and pyrotechnics. In conjunction with Justice Canada, NRCAN works to improve safety in the explosives industry by producing the explosives regulations in plain language and assisting in negotiations in international agreements.

NRCAN provides the policy framework for safety and security in Canada's energy sector and specifically for energy transmission, offshore development and Canada's uranium and nuclear industry. It makes recommendations to the Minister on issues concerning the National Energy Board, the Atomic Energy of Canada Limited, the Canadian Nuclear Safety Commission, and the Newfoundland and Nova Scotia Offshore boards. NRCAN promulgates health and safety regulations to ensure the integrity of survival and evacuation systems for frontier oil and gas exploration and development.

Included within this business line is the Geomatics Canada Revolving Fund.

#### *Sound departmental management*

This business line represents the corporate management that administers the Department's internal functions. It provides corporate strategic and management direction for aligning departmental objectives to ministerial and government priorities, for setting goals and monitoring results, and for managing allocated resources in an effective and efficient manner through: corporate strategic planning, department-wide policy coordination and issues management; Cabinet and parliamentary liaison; financial, administration, real property, human resources, information management/information technology direction and services; communications strategy, advice and services; the administration of environmental policy and assessment activities; support to the Chief Science Advisor; and internal audits and program evaluations.

## Atomic Energy of Canada Limited

### Objectives

To develop the utilization of atomic energy for peaceful purposes.

## Canadian Nuclear Safety Commission

### Objectives

To limit, to a reasonable level and in a manner that is consistent with Canada's international obligations, the risks to national security, the health and safety of persons and the environment that are associated with the development, production and use of nuclear energy and the production, possession and use of nuclear substances, prescribed equipment and prescribed information.

To implement, in Canada, measures to which Canada has agreed respecting international control of the development, production and use of nuclear energy, including the non-proliferation of nuclear weapons and nuclear explosive devices and to support international efforts to develop, maintain and strengthen the nuclear non-proliferation and safeguards regimes.

### Business Line Descriptions

*Health, safety, security and environmental protection*

The Canadian Nuclear Safety Commission (CNSC) regulates the development, production, possession and use of nuclear energy, substances, equipment and information through a comprehensive licensing system.

This system is designed to minimize the likelihood that nuclear workers, the public and the environment are exposed to unacceptable levels of radiation and to the radioactive or hazardous substances associated with nuclear technology. The CNSC regulates such operations and facilities as accelerators, non-power nuclear reactors, nuclear fuel facilities, nuclear research and

test establishments, nuclear substance transport packages, pool-type irradiators, powers reactors, radioisotopes, radioisotope production facilities, uranium mining and processing facilities and nuclear waste management facilities.

### *Non-proliferation and safeguards*

The CNSC regulates non-proliferation and safeguards through the implementation of safeguards agreements between Canada and the International Atomic Energy Agency (IAEA) and the nuclear non-proliferation provisions of Canada's nuclear cooperation agreements; and the maintenance of both a comprehensive nuclear materials/activity accounting/verification framework and a nuclear export and import licensing system. In addition, the CNSC participates in multilateral nuclear non-proliferation, safeguards and security initiatives to strengthen the international nuclear non-proliferation regime and provides advice to senior government officials on the development and application of Canada's nuclear non-proliferation policy, IAEA safeguards implementation and development and international issues concerning the security of nuclear material and facilities.

## Cape Breton Development Corporation

### Objectives

To administer and fund the closure of mining operations and related workforce reduction programs.

## National Energy Board

### Objectives

To regulate, in the public interest, those areas of the oil, gas and electricity industries relating to:

- the construction and operation of pipelines;

- the construction and operation of international and designated interprovincial power lines;
- traffic, tolls and tariffs of pipelines;
- exports of oil, gas and electricity and imports of gas and oil; and,
- oil and gas activities on frontier lands not subject to a federal provincial accord.

To provide advice to the Minister of Natural Resources Canada on the development and use of energy resources.

### Business Line Descriptions

*Energy regulation and advice*

The companies that are regulated by the Board create wealth for Canadians through the transport of oil, natural gas and natural gas liquids, and through the export of hydrocarbons and electricity. As a regulatory agency, the Board's role is to help create a framework which allows these economic activities to occur when they are in the public interest.

# Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year		
	Main Estimates	Supplementary Estimates	Adjustments and transfers		Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$
...	508,820,000	...	...	I	...	...	...
...	...	...	...	Ia	...	...	...
...	...	38,820,324	...		...	...	...
...	...	...	45,000		...	...	...
...	...	...	12,253,000		...	...	...
...	...	...	(804,755)		...	...	...
...	508,820,000	38,820,324	11,493,245		518,493,669	40,639,900	496,351,715
...	16,680,000	...	...	S	...	...	...
...	...	...	...	Sb	...	...	...
...	...	...	...		...	...	...
...	...	...	804,755		...	...	...
...	16,680,000	...	804,755		...	...	...
...	130,075,000	...	...	I0	17,240,895	243,861	19,751,774
...	...	23,010,000	...	I0a	...	...	...
...	...	...	...	I0b	...	...	...
...	130,075,000	23,010,001	...		102,821,969	50,263,032	200,650,127
...	65,218	...	1,728	(S)	66,946	...	64,109
...	48,596,000	...	11,107,183	(S)	59,703,183	...	45,143,000
...	...	...	...	(S)	...	...	...
3,603,014	2,492,000	1,111,000	(3,603,000)		468,416	3,134,598	4,259,868
4,299,281	2,300,000	...	(2,300,000)	(S)	1,273,986	3,025,295	3,044,602
...	2,700,000	...	(938,486)	(S)	1,761,514	...	1,822,955
...	2,175,000	...	(640,364)	(S)	1,534,636	...	1,575,000
...	13,000,000	8,500,000	120,233	(S)	21,620,233	...	18,402,569



### Ministry Summary—Concluded

Available from previous years	Source of authorities				Vote		Disposition of authorities			
	As shown in			Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
\$	\$	\$	\$	\$		\$	\$	\$	\$	
...	1,200,000	63,500,000	(8,717,877)	55,982,123	(S)	Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund	55,982,123	...	26,933,626	
4,175,761	(2,014,000)	...	2,014,000	4,175,761	(S)	Geomatics Canada Revolving Fund	2,092,709	...	(43,951)	
...	100,000	...	(100,000)	...	(S)	Nova Scotia fiscal equalization offset payments	...	...	...	
...	...	108,735,000	99,399,000	208,134,000	(S)	Newfoundland fiscal equalization offset payments	208,134,000	...	...	
...	...	...	205,597	205,597	(S)	Refunds of amounts credited to revenues in previous years	205,597	...	9,040	
53,171	...	...	302,985	356,156	(S)	Spending of proceeds from the disposal of surplus Crown assets	243,717	...	190,965	
...	...	...	12,000	12,000	(S)	Collection agency fees	12,000	...	455	
12,131,227	726,189,218	243,676,326	109,160,999	1,091,157,770		Total Department—Budgetary	991,655,593	91,146,793	818,155,854	
...	135,872,000	...	...	135,872,000	15	Atomic Energy of Canada Limited	...	...	...	
...	...	...	...	...	15a	Payments to Atomic Energy of Canada Limited for operating and capital expenditures	...	...	...	
...	...	8,700,000	...	8,700,000		Payments to Atomic Energy of Canada Limited for operating and capital expenditures	...	...	...	
...	135,872,000	8,700,000	...	144,572,000		Total—Vote 15	144,572,000	...	211,240,000	
...	135,872,000	8,700,000	...	144,572,000		Total Program—Budgetary	144,572,000	...	211,240,000	
...	52,580,000	...	...	52,580,000	20	Canadian Nuclear Safety Commission	...	...	...	
...	...	4,977,837	...	4,977,837	20a	Program expenditures	...	...	...	
...	...	...	180,000	180,000		Program expenditures	...	...	...	
...	...	...	1,013,000	1,013,000		Transfer from: TB Vote 10 (i) TB Vote 15 (i)	...	...	...	
...	52,580,000	4,977,837	1,193,000	58,750,837	(S)	Total—Vote 20	56,881,286	1,869,551	52,926,262	
...	6,751,000	...	145,440	6,896,440	(S)	Contributions to employee benefit plans	6,896,440	...	5,541,000	
17,379	...	...	14,395	31,774	(S)	Spending of proceeds from the disposal of surplus Crown assets	23,808	...	169	
17,379	59,331,000	4,977,837	1,352,835	65,679,051		Total Program—Budgetary	63,801,534	1,869,555	58,467,431	

[illegible]

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(i) Treasury Board Vote 10—Government-wide initiatives.

(j) Treasury Board Vote 15—Compensation adjustments.



## Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Information dissemination and consensus building	200,621,581	198,218,590	5,164,000	4,955,722	19,340,237	15,931,910	12,047,547	12,047,547	12,047,547	...	...	...	...	...	...	213,078,271	207,058,675	213,078,271
Economic and social benefits	143,063,171	115,252,650	4,818,000	4,811,484	374,608,003	323,205,158	11,566,971	11,566,971	11,566,971	...	...	...	...	...	...	510,922,203	431,702,321	510,922,203
Environmental protection and mitigation	193,612,622	185,019,153	3,612,756	3,592,680	50,884,366	49,274,626	6,034,139	6,034,139	6,034,139	...	...	...	...	...	...	242,075,605	231,852,320	242,075,605
Safety and security of Canadians	41,430,015	40,558,422	2,113,000	2,111,935	4,199,072	4,198,965	7,451,635	7,451,635	7,451,635	...	...	...	...	...	...	40,290,452	39,417,687	40,290,452
Sound departmental management	82,104,374	78,947,557	1,777,000	1,769,074	988,124	986,218	78,259	78,259	78,259	...	...	...	...	...	...	84,791,239	81,624,590	84,791,239
Sub-total	660,831,763	617,996,372	17,484,756	17,240,895	450,019,802	393,596,877	37,178,551	37,178,551	37,178,551	...	...	...	...	...	...	1,091,157,770	991,655,593	1,091,157,770
Revenues netted against expenditures (37,178,551)	(37,178,551)	(37,178,551)	...	...	...	...	(37,178,551)	(37,178,551)	(37,178,551)	...	...	...	...	...	...	...	...	...
Total Department—Budgetary	623,653,212	580,817,821	17,484,756	17,240,895	450,019,802	393,596,877	...	...	...	...	...	...	...	...	...	1,091,157,770	991,655,593	1,091,157,770
Atomic Energy of Canada Limited—Budgetary	144,572,000	144,572,000	...	...	...	...	...	...	...	...	...	...	...	...	...	144,572,000	144,572,000	144,572,000
Canadian Nuclear Safety Commission	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Health, safety, security and environmental protection	59,667,696	58,825,582	416,009	416,009	201,246	192,246	...	...	...	...	...	...	...	...	...	60,284,951	59,433,837	60,284,951
Non-proliferation and safeguards	4,808,000	3,781,597	...	...	586,100	586,100	...	...	...	...	...	...	...	...	...	5,394,100	4,367,697	5,394,100
Total Program—Budgetary	64,475,696	62,607,179	416,009	416,009	787,346	778,346	...	...	...	...	...	...	...	...	...	65,679,051	63,801,534	65,679,051
Cape Breton Development Corporation—Budgetary	60,740,000	46,536,000	...	...	...	...	...	...	...	...	...	...	...	...	...	60,740,000	46,536,000	60,740,000
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	50,000,000	...	50,000,000
National Energy Board	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Energy regulation and advice	37,040,799	35,446,523	...	...	...	...	...	...	...	...	...	...	...	...	...	37,040,799	35,446,523	37,040,799
Total Program—Budgetary	37,040,799	35,446,523	...	...	...	...	...	...	...	...	...	...	...	...	...	37,040,799	35,446,523	37,040,799
Total Ministry—Budgetary	930,481,707	869,979,523	17,900,765	17,656,904	450,807,148	394,375,223	...	...	...	...	...	...	...	...	...	1,399,189,620	1,282,011,650	1,399,189,620
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	50,000,000	...	50,000,000

## Source of authorities

PUBLIC ACCOUNTS OF CANADA, 2002-2003

## Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates	Adjustments and transfers		Variance		Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
...	100,000	...	2,000	102,000	...	...	102,000
...	2,678,000	680,001	(1,399,877)	1,958,124	1,489,680	468,444	113,595,601
<b>Total—Grants</b>							
<b>Contributions</b>							
Information dissemination and consensus building							
In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives							
...	230,665	...	2,450,967	2,681,632	2,601,885	79,747	2,963,737
...	560,000	...	(364,384)	195,616	195,185	431	397,135
...	4,000,000	...	(2,500,000)	1,500,000	1,177,949	322,051	1,262,262
...	265,500	...	(45,000)	220,500	220,500	...	204,627
...	40,000	...	...	100,000	100,000	...	40,000
...	8,000,000	...	(3,723,600)	4,276,400	4,276,397	3	4,155,522
...	...	...	500,000	500,000	493,422	6,578	...
...	...	...	315,000	315,000	314,800	200	...
...	...	...	1,160,000	1,160,000	1,160,000	...	...
Canadian Light Source							
Contribution in support of new and expanded measures under the efficiency and alternative energy programs							
...	...	...	655,000	655,000	655,000	...	423,276
...	...	...	370,965	370,965	370,965	...	...
...	...	...	125,000	125,000	124,400	600	...
...	...	...	1,500	1,500	1,403	97	2,816
Ice-storm recovery program—							
...	...	...	5,669,000	5,669,000	2,687,629	2,981,371	3,305,000
...	...	...	250,000	250,000	250,000	...	50,000
...	...	...	...	...	...	...	83,337
...	...	...	...	...	...	...	...
...	13,096,165	...	4,924,448	18,020,613	14,629,535	3,391,078	12,887,712
<b>Economic and social benefits</b>							
In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives							
...	1,041,573	...	(107,173)	934,400	934,330	70	1,398,314
...	108,000	...	13,500	121,500	121,500	...	77,304
...	1,200,000	...	(50,000)	1,150,000	1,150,000	...	1,200,000
...	558,000	...	(558,000)	...	...	...	...
...	44,490,000	...	593,006	45,083,006	11,004,366	34,078,640	20,625,126
...	1,675,400	...	75,000	1,750,400	1,750,000	400	1,761,000
...	3,053,200	...	230,000	3,283,200	3,283,200	...	3,249,074
...	1,000,000	...	(250,000)	750,000	642,653	107,347	708,289

1,000,000	...	...	1,000,000	...	...	1,000,000	...	...	1,000,000
5,200,000	...	...	...	...	...	...	...	...	...
2,492,000	1,111,000	...	3,603,014	(3,603,000)	...	3,603,014	...	...	3,134,598
3,603,014	...	...	...	...	...	...	...	...	4,259,868
3,871,959	2,300,000	...	3,871,959	(2,300,000)	...	3,871,959	...	...	3,025,295
...	13,000,000	8,500,000	...	120,233	21,620,233	...	...	...	18,402,569
...	1,200,000	63,500,000	...	(8,717,877)	55,982,123	...	...	...	26,933,626
...	100,000	...	...	(100,000)	...	...	...	...	...
...	108,735,000	20,900,000	...	99,399,000	208,134,000	...	...	...	...
...	...	...	...	1,730,000	22,630,000	...	...	...	...
...	180,000	...	...	(180,000)	...	...	...	...	...
...	1,250,000	...	...	(1,250,000)	...	...	...	...	...
...	...	...	...	45,000	45,000	...	...	...	105,000
...	...	...	...	1,644,493	1,644,493	...	...	...	1,220,997
...	...	...	...	500,000	500,000	...	...	...	...
...	...	...	...	5,000	5,000	...	...	...	9,386
...	...	...	...	621,200	621,200	...	...	...	971,000
...	...	...	...	25,000	25,000	...	...	...	...
...	...	...	...	95,142	95,142	...	...	...	166,395
...	...	...	...	1,583,333	1,583,333	...	...	...	...
...	...	...	...	130,000	130,000	...	...	...	1,583,333
...	...	...	...	...	...	...	...	...	1,936,211
7,474,973	78,418,173	204,176,000	84,493,857	374,563,003	323,161,298	45,241,812	6,159,893	88,652,094	...
...	679,000	...	(181,000)	498,000	...	...	851	604,426	...
...	110,295	...	8,063	118,358	...	...	156	...	...
...	298,661	...	282,639	581,300	...	...	28	450,772	...
...	22,793,000	...	(14,990,350)	7,802,650	...	...	28	6,859,841	...
...	3,616,000	...	(1,508,598)	2,107,402	...	...	...	1,872,615	...
...	27,000	...	22,500	49,500	...	...	...	72,756	...
...	14,989,000	...	(419,104)	14,569,896	...	...	883,771	14,296,979	...
...	1,800,000	...	(192,284)	1,607,716	...	...	234,001	297,384	...
...	400,000	...	(87,878)	312,122	...	...	...	77,430	...
...	3,115,000	...	(3,115,000)	...	...	...	...	...	...



## Transfer Payments—Continued

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in						
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$
...	1,583,333	...	(1,583,333)	...	...	...	...
...	4,450,000	...	(4,450,000)	...	...	...	...
...	800,000	...	(800,000)	...	...	...	...
...	...	...	400,000	400,000	400,000	...	...
...	...	...	12,388,364	12,388,364	12,349,809	38,555	3,020,152
...	...	...	1,772,885	1,772,885	1,772,313	572	1,642,920
...	...	...	7,870,273	7,870,273	7,869,474	799	7,987,806
...	...	...	140,000	140,000	140,000	...	...
...	...	...	186,000	186,000	185,063	937	...
...	...	...	...	...	...	...	33,411
...	54,661,289	...	(4,256,823)	50,404,466	49,244,768	1,159,698	37,216,492
Safety and security of Canadians							
In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives							
...	51,640	...	153,860	205,500	205,406	94	314,856
...	112,233	...	(112,233)	...	...	...	113,646
...	49,500	...	9,000	58,500	58,500	...	100,040
...	...	...	200,000	200,000	200,000	...	...
...	2,700,000	...	(938,486)	1,761,514	1,761,514	...	1,822,955
...	2,175,000	...	(640,364)	1,534,636	1,534,636	...	1,575,000
427,322	...	...	...	427,322	427,322	...	...
427,322	5,088,373	...	(1,328,223)	4,187,472	4,187,378	94	3,940,418



Sound departmental management									
In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives									
...	100,000	...	202,606	302,606	302,606	...	...	396,430	...
...	...	...	583,518	583,518	583,518	...	1,906	...	...
...	100,000	...	786,124	886,124	884,218	...	1,906	396,430	...
7,902,295	151,364,000	204,176,000	84,619,383	448,061,678	392,107,197	49,794,588	6,159,893	143,093,146	...
<b>Departmental Summary by Business Line</b>									
Information dissemination and consensus building									
...	13,430,677	...	5,909,560	19,340,237	15,931,910	3,408,327	...	13,748,766	...
7,474,973	78,710,258	204,176,000	84,246,772	374,608,003	323,205,158	45,242,952	6,159,893	88,720,340	...
Environmental protection and mitigation									
...	56,583,947	680,001	(6,379,582)	50,884,366	49,274,626	1,609,740	...	149,741,584	...
427,322	5,117,118	...	(1,345,368)	4,199,072	4,198,965	107	...	3,979,627	...
...	200,000	...	788,124	988,124	986,218	1,906	...	498,430	...
7,902,295	154,042,000	204,856,001	83,219,506	450,019,802	393,596,877	50,263,032	6,159,893	256,688,747	...
<b>Canadian Nuclear Safety Commission</b>									
<b>Grants</b>									
Health, safety, security and environmental protection									
...	20,000	...	...	20,000	11,000	9,000	...	8,000	...
Grants to support non-profit organizations which are furthering the development of nuclear safety standards									
<b>Contributions</b>									
Health, safety, security and environmental protection									
Contributions to support non-profit organizations, academic institutions, national and international government, provinces, territories and municipal and regional governments whose activities contribute to the objectives of the Class contribution program									
...	22,000	...	3,000	25,000	25,000	...	...	20,000	...
Contribution to the International Agency for Research on Cancer in support of the international collaborative study of cancer risk among nuclear industry workers (IARC)									
...	...	...	10,000	10,000	10,000	...	...	10,000	...
...	...	...	34,141	34,141	34,141	...	...	32,846	...
Contribution to Swedish Nuclear Power Institute for Decovalex III									
...	...	...	17,480	17,480	17,480	...	...	14,894	...
Contribution to Organization for Economic Cooperation and Development (OECD) for International Common-Cause Failure Data Exchange (ICCFDE) Project									
...	...	...	19,625	19,625	19,625	...	...	...	...
Contribution to the University of Illinois at Urbana-Champaign in support of the Information System of Occupational Exposure (ISOE)									
...	...	...	15,000	15,000	15,000	...	...	...	...
Contribution to McMaster University for the University Network of Excellence in Nuclear Engineering (UNENE) project									
...	...	...	60,000	60,000	60,000	...	...	...	...
...	22,000	...	159,246	181,246	181,246	...	...	77,740	...

## Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years		As shown in		Adjustments and transfers		Total available for use	
\$	\$	Main Estimates	Supplementary Estimates	\$	\$	\$	\$
...	...	600,000	...	(13,900)	...	586,100	Used in the current year
...	...	622,000	...	145,346	...	767,346	Used in the subsequent years
				Non-proliferation and safeguards		...	...
				Contributions for the Cost-free manpower assistance program and to procure related goods and services required to execute the Canadian support program for the International Atomic Energy Agency		...	...
				Total—Contributions		...	...
						...	...
				Program Summary by Business Line		...	...
...	42,000	...	...	159,246	...	192,246	...
...	600,000	...	...	(13,900)	...	586,100	...
				Non-proliferation and safeguards		...	...
...	642,000	...	...	145,346	...	787,346	...
				Total Program		...	...
7,902,295	154,684,000	204,856,001	...	83,364,852	...	394,375,223	...
				Total Ministry		50,272,032	...
						6,159,893	...
						256,934,487	...

(S) Statutory transfer payment.

## Details of Respendable Amounts

Department	Authorities available for use in the current year	\$	Authorities used in the current year	\$	Authorities used in the previous year	\$
<b>Budgetary (respendable revenues)</b>						
Information dissemination and consensus building	12,047,547	11,124,224	11,670,116			
Sales of goods and services	...	923,323	1,006,759			
Miscellaneous revenues	12,047,547	12,047,547	12,676,875			
Economic and social benefits						
Sales of goods and services	11,566,971	11,224,237	10,275,563			
Miscellaneous revenues	...	342,734	478,016			
	11,566,971	11,566,971	10,753,579			
Environmental protection and mitigation						
Sales of goods and services	6,034,139	5,495,922	4,571,402			
Miscellaneous revenues	...	538,217	170,210			
	6,034,139	6,034,139	4,741,612			
Safety and security of Canadians						
Sales of goods and services	7,451,635	7,278,334	6,765,976			
Miscellaneous revenues	...	173,301	121,029			
	7,451,635	7,451,635	6,887,005			
Sound departmental management						
Sales of goods and services	78,259	58,240	20,778			
Miscellaneous revenues	...	20,019	10,487			
	78,259	78,259	31,265			
<b>Total Department—Budgetary</b>	<b>37,178,551</b>	<b>37,178,551</b>	<b>35,090,336</b>			
Cape Breton Development Corporation						
Non-budgetary (respendable receipts)	...	...	10,000,000			
Repayment of advances to the Corporation	...	...	10,000,000			
<b>Total Program—Non-budgetary</b>	<b>...</b>	<b>...</b>	<b>10,000,000</b>			
<b>Total Ministry—Budgetary</b>	<b>37,178,551</b>	<b>37,178,551</b>	<b>35,090,336</b>			
<b>Non-budgetary</b>	<b>...</b>	<b>...</b>	<b>10,000,000</b>			

## Revenues

Department	Current year	\$	Previous year	\$
<b>Non-tax revenues—</b>				
Return on investments—				
Consolidated accounts—				
Atomic Energy of Canada Limited—Interest	181,361		265,997	
Refunds of previous years' expenditures—				
Refunds of expenditures pertaining to purchased goods and services	1,001,595		1,250,484	
Refunds of expenditures pertaining to capital purchased	11,327		3,741	
Refunds of transfer payments—Subsidies and capital assistance	127,197		1,001,711	
Refunds of other transfer payments	1,483,194		1,472,495	
Adjustments to prior year's payables—				
Adjustments pertaining to goods and services	2,330,990		1,910,709	
	4,954,303		5,639,140	
<b>Sales of goods and services—</b>				
Rights and privileges—				
Royalties from licensing, permits and copyright	29,673,271		14,966,873	
Licences and permits	2,769,154		3,299,696	
	32,442,425		18,266,569	
Lease and use of public property	469,958		1,010,495	
Services of a regulatory nature	944,545		1,146,142	
Services of a non-regulatory nature	22,004,534		19,632,586	
Sales of goods and information products—				
Charts, maps and plans	15,619,290		41,653,675	
Other fees and charges	33,248,972		2,002,858	
	104,729,724		83,712,325	
Proceeds from the disposal of surplus Crown assets	302,985		148,345	
<b>Miscellaneous non-tax revenues—</b>				
Interest on overdue accounts receivables	49,876		58,983	
<b>Total Department</b>	<b>110,218,249</b>		<b>89,824,790</b>	<sup>(1)</sup>
<b>Canadian Nuclear Safety Commission</b>				
<b>Non-tax revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	38,645		10,140	
Adjustments to prior year's payables	17,039		232,016	
	55,684		242,156	

## Revenues—Concluded

	Current year		Previous year	
	\$		\$	
Sales of goods and services—				
Services of a regulatory nature—				
Cost recovery	38,209,416		38,158,643	
Services of a non-regulatory nature—	...		22,338	
Training	38,209,416		38,180,981	
Proceeds from the disposal of surplus Crown assets				
Miscellaneous non-tax revenues—	14,395		17,379	
Deferred revenue from services of a regulatory nature	10,210,591		19,210,186	
Access to information	1,119		651	
Sundries	133,345		9,707	
	10,345,055		19,220,544	
<b>Total Program</b>	<b>48,624,550</b>		<b>57,661,060</b>	
<b>National Energy Board</b>				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	35,828		14,645	
Adjustments to prior year's payables	50,233		94,215	
	86,061		108,860	
Sales of goods and services—				
Rights and privileges	1,000		1,075	
Services of a regulatory nature	35,727,708		31,308,956	
Sales of goods and information products	...		2,512	
Other fees and charges	146,028		19,977	
	35,874,736		31,332,520	
Proceeds from the disposal of surplus Crown assets				
	2,910		1,831	
<b>Total Program</b>	<b>35,963,707</b>		<b>31,443,211</b>	

## Ministry Summary

	Current year		Previous year	
	\$		\$	
Non-tax revenues—				
Return on investments	181,361		265,997	
Refunds of previous years' expenditures	5,096,048		5,990,156	
Sales of goods and services	178,813,876		153,225,826	
Proceeds from the disposal of surplus Crown assets	320,290		167,555	
Miscellaneous non-tax revenues	10,394,931		19,279,327	
<b>Total Ministry</b>	<b>194,806,506</b>		<b>178,929,061<sup>(1)</sup></b>	

(1) Amends reporting in previous year's Public Accounts.

# SECTION 18

2002-2003

*PUBLIC ACCOUNTS OF CANADA*

## Parliament

The Senate

House of Commons

Library of Parliament

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## The Senate

### Objectives

To enable the Senate to carry out its constitutional role and to administer the affairs of the Senate.

The Senate has four main functions: to represent regional provincial and minority interests; to investigate national issues; to debate; and to legislate.

Senators perform these functions either individually through their offices or collectively through deliberations in the Senate Chamber and in Committees. Senate administration provides the support services required by Senators in the performance of these parliamentary functions.

### Business Line Descriptions

#### *Senators and their offices*

This business line provides Senators with the statutory services set out in the *Parliament of Canada Act* and the *Members of Parliament Retiring Allowances Act*. Operating costs of Senators' offices are provided in accordance with established policies and guidelines.

Costs included under these two categories are: Senators' sessional indemnities and allowances as well as contributions to the Senators' pension plan; retiring allowances; travel and communication expenses; Senators' research and office expenses, including staff costs and the cost of goods and services incurred for the operations of Senators' offices; and Caucus research funds.

#### *Chamber operations*

This business line provides the support and services Senators require for their work in the Senate Chamber, which includes debate and approval of legislation, presentation of petitions, discussion of Committee reports and ceremonial events. These functions are carried out

in accordance with the rules of the Senate, parliamentary procedure and precedents and the Speaker's rulings.

Costs included under this business line are: salaries for additional duties of the Officers of the Senate; staff costs and the costs of operating the offices of Officers of the Senate; salaries and other operating expenses of the Clerk of the Senate, Deputy Clerk, Parliamentary Counsel and Usher of the Black Rod; journals, reporting of debates and publications service in both official languages; Senate Pages; and parliamentary exchanges.

#### *Committees and associations*

This business line provides support for the work of Senators on standing, special and joint committees. Committees are delegated the task of conducting in-depth studies of bills and approving or amending legislation based on testimony from expert witnesses and advice and counsel from legal experts. They investigate policy matters and make recommendations as well as examine the government's spending proposals.

Senators also participate in parliamentary associations and friendship groups, representing Canada in international forums where issues of importance to Canadians are discussed.

Costs included under this business line are: committees and parliamentary associations; reporting of debates and publications service; and broadcasting committee proceedings.

#### *Administrative support*

This business line provides the on-going support services required for the effective, efficient and economical delivery of operating programs outlined under the other three business lines of the Senate. Administrative support provides accommodation and other facilities

and tools, information, goods and services, and expert advice on all aspects of operations.

Costs included in this business line are: financial services and materiel management; human resources; protective services; communications and information services; information technology management; accommodation planning, maintenance and upkeep of premises; postal, messenger and printing services; and repairs, trades and transportation services.

## House of Commons

### Objectives

The House administration supports the activities of Members, both individually and collectively, in their roles as representatives of 301 constituencies, in the Chamber, in Committee and in Caucus.

### Business Line Descriptions

#### *Constituency*

This business line supports Members as elected representatives of 301 constituencies. In this capacity, Members carry out their responsibilities in a similar fashion as the operation of 301 small business enterprises. They receive the services and support set out in legislation such as the *Parliament of Canada Act*, the By-laws of the Board of Internal Economy, the Standing Orders and the Speaker's rulings. Other services that support the work of Members in constituencies are provided in compliance with the guidelines and standards established by the Board. The following costs are included:

- Members' salaries and allowances, including contributions to the Members' pension plan;
- Members' office budgets, including staff costs, office expenses and constituency travel;

- communicating with constituents, including travel and communications;
- goods and services supplied by the House;
- other staff costs; and
- institution's administrative costs for supporting this activity.

### *Chamber*

This business line provides the resources for the Member's role in the Chamber, as Members are entitled to vote in the House of Commons or the Committee of the Whole House. In the Chamber, their actions must be in accordance with the Standing Orders of the House of Commons, parliamentary procedure, legal precedents and the Speaker's rulings, which are all not subject to appeal. When Members are performing these duties, a full range of services is required, including the following:

- debates reporting service, index and reference service, publications service;
- security services;
- postal, distribution and messenger services;
- parliamentary broadcasting;
- maintenance operations;
- trades and transport services;
- parliamentary research and exchanges;
- page program;
- journals; and
- institution's administrative costs for supporting this activity.

### *Committee*

This business line provides the funding that supports Members when they sit on standing committees,

special or joint committees, and the Board of Internal Economy. This role is necessary as the House of Commons delegates in-depth consideration of bills and the thorough scrutiny of the government's programs and policies to its committees. Members also participate in parliamentary associations and friendship groups, and are members of delegations in parliamentary exchanges. Professional advice is available to them on substantive issues involving the work of these associations and exchanges, and legal consultants provide advice and counsel with regard to the formulation of amendments to government bills. The following are included:

- committees and parliamentary associations;
- parliamentary research and exchanges;
- debates reporting service, index and reference service, publications service;
- parliamentary broadcasting; and
- institution's administrative costs for supporting this activity.

### *Caucus*

This business line provides the resources to support Members in their meetings with a variety of groups and in their relations with Members of their caucuses, including support to Party Research Offices and House Officers (the Speaker, Deputy Speaker, House Leaders, the Whips, and their respective assistants). The status of every Member is conferred by the Constitution and the *Parliament of Canada Act*. The By-laws of the Board of Internal Economy provide more information about the discretion left to the Members in various realms. The following are included in this activity:

- House Officers' additional salaries;
- budget for research offices, Party Leaders and other offices of House Officers, including staff costs and operating costs;

- other personnel costs; and
- institution's administrative costs for supporting this activity.

### *Institution*

This business line provides the resources for the House of Commons administrative staff. House employees are responsible for providing services to the Members elected during a Parliament, and in addition, serve the House as an institution on a permanent basis. The orientation program for new Members provides an opportunity to introduce newcomers to the By-laws of the Board of Internal Economy, administrative policies and rules of procedure, and the precedents earlier Parliaments have set to support future Parliaments. The staff of the House of Commons strive to represent the institution well and to support the Members in their roles as representatives of 301 constituencies, in the Chamber, in committee and in Caucus. Funds are included for:

- policy and management (Offices of the Clerk, Clerk Assistant, Deputy Clerk and Sergeant-at-Arms);
- financial services;
- human resources;
- information services;
- security services;
- Canadian press gallery;
- building services;
- logistics services;
- telecommunications services;
- postal, distribution and messenger services; and
- institution's administrative costs for supporting this activity.

## Library of Parliament

### Objectives

To provide Parliament in timely fashion with comprehensive and reliable information, documentation, research and analysis while maintaining extensive and pertinent collections to support the functions of legislation and representation; and to distribute information about Canada's Parliament to the public.

### Business Line Descriptions

#### *Services to parliamentarians*

As the Library's primary clients, Parliamentarians and their staff are offered individually or collectively, a broad range of services and products in the Chambers, committees, and constituencies/regions. Research and analysis services are available exclusively to Parliamentarians.

#### *Services to authorized clients*

Other authorized clients are provided with personalized information and reference services, and a range of assistance according to level-of-service guidelines. As it does for primary clients, the Library must continually review its services and products in order to meet the evolving needs of authorized clients.

#### *Provide collections to Parliament*

The Library ensures that its collections are developed and maintained through responsive acquisition and careful cataloguing of books and documents and analysis of new media. By preserving its historical collections, the Library ensures that our cultural and political heritage remains accessible by current and future generations.

#### *Services to the public*

The Library of Parliament offers a wide range of services and programs for the public, including guided tours, theatrical animation programs, a call-centre for inquiries, the Teachers' Institute on Canadian Parliamentary Democracy, and a souvenir boutique.

#### *Infrastructure services*

A wide range of support services ensures that the Library operates efficiently while achieving its goals.



Source of authorities						Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year		Available for use in subsequent years	
	Main Estimates	Supplementary Estimates					\$	\$	\$	\$
...	39,747,950	...	...	39,747,950	I	The Senate				
...	...	969,000	...	969,000	Ia	Program expenditures				
...	...	639,000	...	639,000	Ib	Program expenditures				
...	39,747,950	1,608,000	...	41,355,950	(S)	Total—Vote 1				
...	...	...	...	...		Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members and other officers of the Senate under the <i>Parliament of Canada Act</i> ; contributions to the Members of Parliament Retiring Allowances Account, and Members of Parliament Retirement Compensation Arrangements Account				
...	19,601,900	...	1,571,611	21,173,511	(S)	Contributions to employee benefit plans				
...	4,551,000	...	845,940	5,396,940		...				
...	63,900,850	1,608,000	2,417,551	67,926,401		Total Program—Budgetary				
...	...	...	...	...		House of Commons				
...	194,953,261	...	...	194,953,261	S	Program expenditures				
...	...	3,842,031	...	3,842,031	5a	Program expenditures				
...	...	2,574,434	...	2,574,434	5b	Program expenditures				
...	194,953,261	6,416,465	...	201,369,726	(S)	Total—Vote 5				
...	...	...	...	...		Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the <i>Parliament of Canada Act</i> and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account				
...	90,071,583	1,151,725	9,086,765	100,310,073	(S)	Contributions to employee benefit plans				
...	27,394,288	...	(231,320)	27,162,968		...				
...	312,419,132	7,568,190	8,855,445	328,842,767		Total Program—Budgetary				
...	...	...	...	...		...				
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## Ministry Summary—Concluded

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in			Adjustments and transfers		Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	22,762,000	...	...	...	10	22,762,000			
...	...	600,000	...	...	10a	600,000			
...	...	500,000	...	...	10b	500,000			
...	...	...	...	124,900		124,900			
...	22,762,000	1,100,000	124,900	124,900	(S)	23,986,900	23,986,135	765	22,120,539
...	3,489,000	...	193,494	193,494		3,682,494	3,682,494	...	3,219,000
...	26,251,000	1,100,000	318,394	318,394		27,669,394	27,668,629	765	25,339,539
...	402,570,982	10,276,190	11,591,390	11,591,390		424,438,562	418,597,092	5,841,470	393,794,507

## Library of Parliament

Program expenditures

Program expenditures

Program expenditures

Transfer from TB Vote 10 <sup>(1)</sup>

Total—Vote 10

Contributions to employee benefit plans

Total Program—Budgetary

Total Ministry—Budgetary

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

<sup>(1)</sup> Treasury Board Vote 10—Government-wide initiatives.



	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use			Total authorities used in the current year			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>The Senate</b>																		
Senators and their offices	33,966,819	33,057,410	363,827	363,827	98,565	98,565	98,565	98,565	...	...	...	...	...	...	...	34,429,211	33,519,802	
Chamber operations	4,615,277	5,267,746	44,901	44,901	...	...	...	...	...	...	...	...	...	...	...	4,660,178	5,312,647	
Committees and associations	7,628,506	6,754,083	30,372	30,372	115,314	115,314	115,314	115,314	...	...	...	...	...	...	...	7,774,192	6,899,769	
Administrative support	19,113,702	20,112,302	1,949,118	1,949,118	...	...	...	...	...	...	...	...	...	...	...	21,062,820	22,061,420	
<b>Total Program—Budgetary</b>	<b>65,324,304</b>	<b>65,191,541</b>	<b>2,388,218</b>	<b>2,388,218</b>	<b>213,879</b>	<b>213,879</b>	<b>213,879</b>	<b>213,879</b>	...	...	...	...	...	...	...	<b>67,926,401</b>	<b>67,793,638</b>	
<b>House of Commons</b>																		
Constituency	208,768,844	199,087,874	3,400,394	3,400,394	...	...	...	...	...	201,881	177,311	...	...	...	...	211,967,357	202,920,748	
Chamber	14,305,025	13,375,387	363,689	363,689	619,161	619,161	...	...	...	38,024	31,784	...	...	...	...	14,630,690	13,962,764	
Committee	22,920,705	20,776,136	384,278	384,278	1,057,548	1,057,548	873,743	873,743	...	82,989	76,028	...	...	...	...	24,095,737	22,631,399	
Caucus	25,478,449	25,011,841	1,103,601	1,103,601	476,615	476,615	...	...	...	65,748	64,657	...	...	...	...	26,516,302	25,423,799	
Institution	51,223,970	53,384,453	1,102,292	1,102,292	5,460,259	5,460,259	...	...	...	693,581	648,597	...	...	...	...	51,632,681	58,196,115	
Sub-total	322,696,993	311,635,691	6,354,254	6,354,254	11,623,768	11,623,768	873,743	873,743	...	1,082,223	998,377	...	...	...	...	328,842,767	323,134,825	
Revenues netted against expenditures	(1,082,223)	(998,377)	...	...	...	...	...	...	...	(1,082,223)	(998,377)	...	...	...	...	...	...	...
<b>Total Program—Budgetary</b>	<b>321,614,770</b>	<b>310,637,314</b>	<b>6,354,254</b>	<b>6,354,254</b>	<b>11,623,768</b>	<b>11,623,768</b>	<b>873,743</b>	<b>873,743</b>	...	...	...	...	...	...	...	<b>328,842,767</b>	<b>323,134,825</b>	
<b>Library of Parliament</b>																		
Services to parliamentarians	10,649,624	10,456,044	...	...	...	...	...	...	...	...	...	...	...	...	...	10,649,624	10,412,301	
Services to authorized clients	784,762	703,734	...	...	...	...	...	...	...	...	43,743	...	...	...	...	784,762	703,734	
Provide collections to Parliament	3,500,009	3,738,707	...	...	...	...	...	...	...	...	...	...	...	...	...	3,500,009	3,738,707	
Services to the public	2,342,416	2,351,443	...	...	...	...	...	...	...	203,000	160,037	...	...	...	...	2,139,416	2,191,406	
Infrastructure services	10,595,583	10,622,481	...	...	...	...	...	...	...	...	...	...	...	...	...	10,595,583	10,622,481	
Sub-total	27,874,394	27,872,409	...	...	...	...	...	...	...	203,000	203,780	...	...	...	...	27,669,394	27,668,629	
Revenues netted against expenditures	(203,000)	(203,780)	...	...	...	...	...	...	...	(203,000)	(203,780)	...	...	...	...	...	...	...
<b>Total Program—Budgetary</b>	<b>27,669,394</b>	<b>27,668,629</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>27,669,394</b>	<b>27,668,629</b>	
<b>Total Ministry—Budgetary</b>	<b>414,608,468</b>	<b>403,497,484</b>	<b>8,742,472</b>	<b>14,011,986</b>	<b>1,087,622</b>	<b>1,087,622</b>	<b>1,087,622</b>	<b>1,087,622</b>	...	...	...	...	...	...	...	<b>424,438,562</b>	<b>418,597,092</b>	

## Transfer Payments

Available from previous years	Source of authorities			Adjustments and transfers	Total available for use	Disposition of authorities			
	As shown in	Main Estimates	Supplementary Estimates			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>The Senate</b>									
<b>Grants</b>									
...	167,000	...	...	(68,435)	98,565	98,565	...	...	200,021
<b>Senators and their offices</b>									
<b>(S) Pensions to retired senators</b>									
<b>Contributions</b>									
...	289,600	...	...	(174,286)	115,314	115,314	...	...	279,366
<b>Committees and associations</b>									
<b>Contributions to parliamentary associations</b>									
<b>Program Summary by Business Line</b>									
...	167,000	...	...	(68,435)	98,565	98,565	...	...	200,021
...	289,600	...	...	(174,286)	115,314	115,314	...	...	279,366
...	456,600	...	...	(242,721)	213,879	213,879	...	...	479,387
<b>Total Program</b>									
<b>House of Commons</b>									
<b>Contributions</b>									
...	807,300	...	...	66,443	873,743	873,743	...	...	771,033
<b>Committee</b>									
<b>Contributions to parliamentary and procedural associations</b>									
...	807,300	...	...	66,443	873,743	873,743	...	...	771,033
...	1,263,900	...	...	(176,278)	1,087,622	1,087,622	...	...	1,250,420
<b>Total Ministry</b>									

(S) Statutory transfer payment.

			House of Commons		Senate		Library of Parliament		Parliamentary Buildings		Caucus		Institution		Total	
			Budgetary (respendable revenues)		Budgetary (respendable revenues)		Budgetary (respendable revenues)		Budgetary (respendable revenues)		Budgetary (respendable revenues)		Budgetary (respendable revenues)		Budgetary (respendable revenues)	
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
			available for use in the current year	used in the current year	available for use in the current year	used in the current year	available for use in the current year	used in the current year	available for use in the current year	used in the current year	available for use in the current year	used in the current year	available for use in the current year	used in the current year	available for use in the current year	used in the current year
House of Commons																
Constituency																
Fees from rental of various rooms for non-Parliamentary functions			16,805	14,760	36,103											
Proceeds from the disposal of assets			31,143	27,353	4,488											
Transfers from Parliamentary restaurant			143,779	126,280	171,711											
Gymnasium membership fees			4,017	3,528	3,165											
Proceeds from recycled paper			5,422	4,762	3,140											
Other recoveries			715	628	954											
			201,881	177,311	219,561											
Chamber																
Fees from rental of various rooms for non-Parliamentary functions			7,658	6,401	17,112											
Proceeds from the disposal of assets			11,115	9,291	1,520											
Transfers from Parliamentary restaurant			14,478	12,102	9,214											
Gymnasium membership fees			1,889	1,579	1,416											
Proceeds from recycled paper			2,550	2,132	1,404											
Other recoveries			334	279	461											
			38,024	31,784	31,127											
Committee																
Parliamentary associations' membership fees			24,473	22,420	19,194											
Fees from rental of various rooms for non-Parliamentary functions			6,369	5,835	13,570											
Proceeds from the disposal of assets			19,901	18,232	1,548											
Transfers from Parliamentary restaurant			27,204	24,922	23,453											
Gymnasium membership fees			1,304	1,195	1,119											
Proceeds from recycled paper			1,760	1,612	1,109											
Other recoveries			1,978	1,812	9,765											
			82,989	76,028	69,758											
Library of Parliament																
Budgetary (respendable revenues)																
Services to parliamentarians			...	...	43,743											
Services to authorized clients			...	...	1,427											
Provide collections to Parliament			...	...	...											
Services to the public			203,000	...	160,037											
Infrastructure services			...	...	...											
Total Program—Budgetary			203,000	203,780	202,937											
Total Ministry—Budgetary			1,285,223	1,202,157	1,271,690											

## Revenues

	Current year	Previous year
	\$	\$
<b>The Senate</b>		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	88,569	18,779
Adjustments to prior year's payables	(34,337)	...
	54,232	18,779
Miscellaneous non-tax revenues—		
Senators' contribution to the Consolidated Revenue Fund as required by section 25 of the <i>Members of Parliament Retiring Allowances Act</i>	(21,608)	(54,815)
<b>Total Program</b>	<b>32,624</b>	<b>(36,036)</b>
<b>House of Commons</b>		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	207,470	87,725
Adjustments to prior year's payables	...	64,882
	207,470	152,607
Sales of goods and services—		
Other fees and charges—		
Users charges responsible	110,000	213,791
Proceeds from the disposal of surplus Crown assets	224,390	18,300
Miscellaneous non-tax revenues	796,217	837,615
<b>Total Program</b>	<b>1,338,077</b>	<b>1,222,313<sup>(1)</sup></b>
<b>Library of Parliament</b>		
Non-tax revenues—		
Refunds of previous years' expenditures	...	5,265
Sales of goods and services—		
Sales of goods and information products	33,069	...
<b>Total Program</b>	<b>33,069</b>	<b>5,265</b>
<b>Ministry Summary</b>		
Non-tax revenues—		
Refunds of previous years' expenditures	261,702	176,651
Sales of goods and services	143,069	213,791
Proceeds from the disposal of surplus Crown assets	224,390	18,300
Miscellaneous non-tax revenues	774,609	782,800
<b>Total Ministry</b>	<b>1,403,770</b>	<b>1,191,542<sup>(1)</sup></b>

<sup>(1)</sup> Amends reporting in previous year's Public Accounts.

# SECTION 19

2002-2003

*PUBLIC ACCOUNTS OF CANADA*

## Privy Council

### Department

Canadian Centre for Management  
Development

Canadian Intergovernmental Conference  
Secretariat

Canadian Transportation Accident  
Investigation and Safety Board

Chief Electoral Officer

Commissioner of Official Languages

National Round Table on the Environment  
and the Economy

Public Service Staff Relations Board

Security Intelligence Review Committee

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Revenues . . . . .	19.15



## Department

### Objectives

The strategic objective of the Privy Council Office is to provide for the operation and support of the central decision-making mechanism of the Government.

### Business Line Descriptions

#### *Office of the Prime Minister*

The Prime Minister's Office business line provides advice, information and special services to support the Prime Minister as Head of Government and Chairman of Cabinet, including liaison with Ministers, issue management, government communications, planning and operations related to representation of Canada in the international community, and support for certain political responsibilities, including relations with Caucus. The business line also includes costs of operating the Official Residences of the Prime Minister. However, the National Capital Commission is responsible to furnish, maintain, heat and keep in repair the Prime Minister's Official Residences.

#### *Ministers' offices*

The Ministers' offices business line consists of: the Office of the Deputy Prime Minister who undertakes specific functions delegated by the Prime Minister, including serving as Acting Prime Minister in the Prime Minister's absence; the Office of the President of the Privy Council and Minister of Intergovernmental Affairs who is responsible for overseeing the management of federal-provincial relations; the Office of the Leader of the Government in the Senate who is responsible for the management of the government's legislative program in the Senate; and the Office of the Leader of the Government in the House of Commons who is responsible for the legislative program in the House of Commons.

This business line provides for the administration of offices providing support services, information and advice to those Ministers. An Executive Assistant is responsible for the management of each of the above offices.

In addition, this business line includes the salaries and motor car allowances for Secretaries of State who assist Cabinet Ministers in carrying out their responsibilities. The operating budgets for the offices of these Secretaries of State are included in the Estimates of the respective departments.

#### *Privy Council Office*

The Privy Council Office business line consists of the Plans and Consultation Branch, the Operations Branch, the Security and Intelligence Branch, the Deputy Clerk and Counsel Branch, the Management Priorities and Senior Personnel Secretariat, the Foreign and Defence Policy Secretariat, and the Intergovernmental Affairs Branch.

The overall responsibilities of the Privy Council Office may be summarized as follows:

- provision of support and advice to the Prime Minister in his constitutional role as Head of Government and Advisor to the Crown;
- coordination and provision of material related to the meetings of Cabinet and committees of Cabinet for use by the Prime Minister, the chairpersons of committees, and members of committees;
- liaison with departments and agencies of government on Cabinet matters and other issues of importance to the Prime Minister and the Government;
- provision of support and advice to the Prime Minister respecting his prerogatives and responsibilities for the organization of the Government of Canada and for making recommendations to the Governor in Council on senior appointments; and

- provision of advice to the Prime Minister on national security and foreign intelligence matters.

The Privy Council Office is also responsible for supporting the Prime Minister and the Minister of Intergovernmental Affairs concerning the federal-provincial aspects of federal government policies. The Privy Council Office also supports the Leader of the Government in the House of Commons and the Leader of the Government in the Senate in the coordination and management of the government's parliamentary program and in the provision of policy advice on parliamentary and electoral matters. In particular, it undertakes the following:

- formulates appropriate longer term policy relating to federal-provincial affairs and constitutional development;
- ensures that a federal-provincial perspective is brought to bear in the development of federal policies and programs, and provides information and analyses relating to emerging intergovernmental issues which require policy development;
- promotes and facilitates federal-provincial cooperation and consultation, and oversees federal activities pursuant to commitments and undertakings by First Ministers;
- provides administrative support and coordinates preparations for First Ministers' conferences and meetings as well as for the Prime Minister's bilateral and multilateral meetings with his provincial counterparts; and
- provides advice on aboriginal affairs and maintains effective relations with representatives of Aboriginal peoples, provincial and territorial governments and federal departments with respect to aboriginal issues, including aboriginal constitutional matters.

The Privy Council Office also supports the Minister designated as the Federal Interlocutor for Métis and Non-Status Indians.

While the above functions are expected to remain stable throughout the current time frame, the priorities of the Privy Council Office can be altered dramatically and unpredictably as a consequence of changes by the Government to its established priorities, policies or direction, either in response to external pressures or by decisions to pursue different policy objectives.

#### *Commissions of inquiry, task forces and others*

The Commissions of inquiry, task forces and others business line consists of funding, as required, for commissions of inquiry appointed to make recommendations on specific issues and for the task forces and other persons or bodies that need to operate independently from the Privy Council Office, while still receiving the appropriate level of administrative services from the Department.

Due to their independent nature and for administrative purposes, commissions of inquiry established under the *Inquiries Act* appear under the Privy Council program.

#### *Corporate services*

The Corporate services business line within the Privy Council program is responsible for providing regular ongoing administrative services and, as well, specialized services not found in other government departments. These common services are provided to the Prime Minister's Office, the President of the Privy Council and Minister of Intergovernmental Affairs and other Ministers' Offices within the program, as well as the Privy Council Office. They include financial, administrative, information management, informatics, technical, translation and human resources services as well as responses to requests for access to information under the *Access to Information Act* and the *Privacy Act*.

Specialized services include the costs of operating the Prime Minister's switchboard, a correspondence unit responsible for the handling of all non-political, non-personal mail addressed to the Prime Minister and when required, to other Ministers in his portfolio, and technical tour support to the Prime Minister's Office. As well, the business line provides certain administrative services to commissions of inquiry and task forces.

Corporate services are provided by the following divisions: Office of the Assistant Deputy Minister (Corporate services), financial services, administration, informatics and technical services, information services, access to information and privacy office, executive correspondence services and human resources services.

### **Canadian Centre for Management Development**

#### **Objectives**

Canadian Centre for Management Development (CCMD)'s objective is to build the intellectual capital of the Public Service in domains such as governance, public sector management, learning and leadership and, transfer this knowledge to Public Service managers to build the capacity of the Public Service management community and support the learning needs of Public Service managers.

#### **Business Line Descriptions**

##### *Canadian Centre for Management Development*

CCMD contributes to the Public Service learning agenda and to helping the Public Service become a learning organization, committed to lifelong learning. It brings together Public Service managers, academics and leading thinkers to study, debate and conduct long-term and action research into current and emerging governance, public sector management, learning and leadership issues. It contributes to improving the

knowledge of best practices from Canada and around the world, offers a single window to countries and international organizations seeking access to Canadian public sector knowledge and know-how, and carries out corporately-funded federal international cooperation activities on a pilot project basis. It provides training courses designed to help Public Service managers develop the leadership skills and acquire the knowledge and know-how they need to serve in the knowledge age. It offers training programs to support career and community development, learning events to help managers share and exchange in real time and deepen their understanding of issues and computer-based learning to support self-learning, knowledge sharing and learning networks. CCMD operates as a service centre through which Public Service managers can become a vibrant management community.

### **Canadian Intergovernmental Conference Secretariat**

#### **Objectives**

Excelling in the planning, conduct, and the serving of intergovernmental conferences at the most senior levels, with the objective of relieving client departments in virtually all sectors of government activity of the numerous technical and administrative tasks associated with the planning and conduct of such conferences, thereby enabling them to concentrate on the substantive issues.

#### **Business Line Descriptions**

##### *Canadian Intergovernmental Conference Secretariat*

The Canadian Intergovernmental Conference Secretariat is a small, one program, one-business line agency that provides administrative services for the planning and conduct of senior level intergovernmental conferences that it is requested to serve in virtually every sector of government activity.



## Canadian Transportation Accident Investigation and Safety Board

### Objectives

To advance transportation safety.

### Business Line Descriptions

#### *Advancement of transportation safety*

The independent investigation, analysis, study, and public reporting of transportation accidents, incidents or hazardous situations/conditions involving the operation of an aircraft, ship, railway rolling stock, or pipeline in the federally-regulated elements of Canada's air transportation, marine, rail, and pipeline systems for the purposes of: making findings as to their causes and contributing factors; identifying safety deficiencies and, making safety recommendations designed to eliminate or reduce those transportation safety deficiencies identified.

### Chief Electoral Officer

#### Objectives

To enable the Canadian electorate to elect members to the House of Commons in accordance with the Canada Elections Act; to ensure compliance with and enforcement of all provisions of the Canada Elections Act; to calculate the number of members of the House of Commons to be assigned to each province pursuant to the Electoral Boundaries Readjustment Act and in accordance with the provisions of the Constitution Acts, for each electoral boundaries readjustment exercise; and to provide the necessary technical, administrative and financial support to the 10 electoral boundaries commissions, one for each province, in accordance with the Electoral Boundaries Readjustment Act.

### Business Line Descriptions

#### *Elections*

- *Canada Elections Act*—Exercise of general direction and supervision over the administrative conduct of elections, including the training of federal returning officers, the revision of the boundaries of polling divisions and the acquisition of election material and supplies for transmission to returning officers when required, issue of directives and provision of guidelines to candidates, political parties and third parties, the enforcement of all provisions of the Act and the making of statutory payments to election officers, auditors, political parties and candidates where specified by the Act.

- *Electoral Boundaries Readjustment Act*—Provision to the 10 electoral boundaries commissions of the number of members of the House of Commons to be assigned to each province. Provision of the necessary statistics, maps and other documentation to the 10 commissions. Provision of financial support and taxing of all accounts related to salaries and other expenses submitted by the 10 commissions for payment out of the Consolidated Revenue Fund.

- *Referendum Act*—Exercise of general direction and supervision over the administration conduct of a referendum, including the training of federal returning officers, the revision of the boundaries of polling divisions and the acquisition of referendum material and supplies for transmission to returning officers. When required, issue of directives and provision of guidelines to referendum committees, enforcement of all provisions of the Act and the making of statutory payments to referendum officers where specified by the Act.

#### *Administration*

Management of Headquarters operations and of the statutory functions assigned to the Chief Electoral

Officer outside of the electoral period. These include the review and study of electoral procedures and election expenses provisions of the Act, the compilation and preparation of statutory and statistical reports and books of instructions for election officers, candidates and political parties and the payments of all administrative and statutory accounts.

### Commissioner of Official Languages

#### Objectives

Take the necessary measures to:

- ensure recognition of the status of each of the official languages; and
- ensure compliance with the spirit and intent of the Act in the administration of the affairs of federal institutions, including any of their activities relating to the advancement of English and French in Canadian society.

### Business Line Descriptions

#### *Investigations*

Conduct investigations, carry out special studies, make recommendations aimed at enhancing the acceptance and implementation of the *Official Languages Act*.

#### *Communications, research and analysis*

Define the strategic directions for the Office of the Commissioner. Act as a liaison with the various government agencies and organizations active in the field of official languages. Inform parliamentarians and members of the public of the provisions and scope of the Act and on the role of the Commissioner.

Within the NRTEE business line, activities are organized according to a number of program areas. Each potential program area is scoped and defined, and a task force assigned to oversee the associated activities. Emerging issues are continually explored, and if determined to be a priority, are established as new program areas as funds become available.

Security Intelligence Review Committee

Objectives

To provide external review of the Canadian Security Intelligence Service (CSIS) performance of its duties and functions; and to examine complaints by individuals or reports by Ministers related to security clearances and the national security of Canada.

Public Service Staff Relations Board

Objectives

The creation of jurisprudence through the decisions of the Board and the implementation of a set of integrated procedures which enable the employers, the bargaining agents and the employees they represent and others who have entitlements, to exercise their rights under the Act.

Business Line Descriptions

Public Service Staff Relations

The Public Service Staff Relations Board provides the necessary framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised.

The Board renders reasoned decisions in a timely manner and provides assistance to the parties thereby contributing to the following goals:

- fostering harmonious labour relations in the work place;
- minimising the possibility of labour unrest which could result in disruption in the implementation of government programs.

National Round Table on the Environment and the Economy

Objectives

To play the role of catalyst in identifying, explaining and promoting, in all sectors of Canadian society and in all regions of Canada, the principles and practices of sustainable development.

Business Line Descriptions

*The provision of objective views and information regarding the state of the debate on the environment and the economy*

The National Round Table on the Environment and the Economy (NRTEE) is a multistakeholder body comprised of a Chair and a maximum of 24 members who are opinion leaders from a variety of regions and sectors of Canadian society including business, labour, academia, environmental organizations and First Nations. The NRTEE actively promotes a round table and multistakeholder approach to analysing sustainable development issues and acts as a forum in which all points of view can be freely expressed and debated. The NRTEE members and stakeholders involved in its programs strive to define the relationship between the environment and the economy, to determine where consensus exists on resolving particular issues, and to identify any barriers that prevent consensus. This information is consolidated, assessed and communicated to stakeholders, relevant decision makers, and the media.

Business Line Descriptions

Security Intelligence Review Committee

The Security Intelligence Review Committee (SIRC) has two different and distinct service lines: to provide external review of the CSIS; and to examine complaints by individuals or reports from Ministers concerning security clearances, immigration, citizenship, and other matters involving CSIS investigations.

## Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Department	Disposition of authorities		
	Main Estimates	Supplementary Estimates	Adjustments and transfers				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$			\$	\$	\$
...	101,736,000	...	...	101,736,000	I	Program expenditures	...	...	...
...	...	22,337,842	...	22,337,842	Ia	Program expenditures	...	...	...
...	...	328,690	...	328,690	Ib	Program expenditures	...	...	...
...	...	...	98,300	98,300		Transfer from: TB Vote 10 <sup>(1)</sup>	...	...	...
...	...	...	2,441,000	2,441,000		TB Vote 15 <sup>(1)</sup>	...	...	...
...	101,736,000	22,666,532	2,539,300	126,941,832		Total—Vote 1	125,560,410	1,381,422	111,936,609
...	133,572	...	3,600	137,172	(S)	The Prime Minister's salary and motor car allowance	137,172	...	...
...	65,218	...	1,728	66,946	(S)	President of the Privy Council—Salary and motor car allowance	66,946	...	146,610
...	65,218	...	1,728	66,946	(S)	Leader of the Government in the Senate—Salary and motor car allowance	66,946	...	67,988
...	23,342	...	2,549	25,891	(S)	Ministers without portfolio or Ministers of State—Motor car allowance	25,891	...	69,063
...	10,580,000	...	1,514,323	12,094,323	(S)	Contributions to employee benefit plans	12,094,323	...	24,340
5,028	...	...	6,638	11,666	(S)	Spending of proceeds from the disposal of surplus Crown assets	5,028	...	10,031,000
5,028	112,603,350	22,666,532	4,069,866	139,344,776		Total Department—Budgetary	137,956,716	1,381,422	6,638
Canada Mortgage and Housing Corporation <sup>(2)</sup>									
...	1,913,250,000	...	...	1,913,250,000	5	Operating expenditures	...	...	...
...	...	...	(1,913,250,000)	(1,913,250,000)		Transfer to Transport Vote 28a	...	...	...
...	1,913,250,000	...	(1,913,250,000)	...		Total—Vote 5	...	...	...
...	1,913,250,000	...	(1,913,250,000)	...		Total budgetary	...	...	...
...	(219,400,000)	...	219,400,000	...	(S)	(L) Advances under the National Housing Act (Gross)	...	...	...
...	1,913,250,000	...	(1,913,250,000)	...		Total Program—Budgetary	...	...	...
...	(219,400,000)	...	219,400,000	...		Non-budgetary	...	...	...
Canada Post Corporation <sup>(2)</sup>									
...	237,210,000	...	...	237,210,000	10	Payments to the Canada Post Corporation for special purposes	...	...	...
...	...	...	(237,210,000)	(237,210,000)		Transfer to Transport Vote 29a	...	...	...
...	237,210,000	...	(237,210,000)	...		Total—Vote 10	...	...	...
...	237,210,000	...	(237,210,000)	...		Total budgetary	...	...	...





## Ministry Summary—Continued

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in			Total available for use		Spending of proceeds from the disposal of surplus Crown assets	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$	\$	(S)	\$	\$	\$	\$
21,804	...	...	38,930	60,734			38,940	...	21,794
21,804	24,766,000	5,348,730	1,727,785	31,864,319			31,276,700	565,825	21,794
...	12,226,000	...	...	12,226,000	30				
...	...	...	44,500	44,500					
...	...	...	703,000	703,000					
...	12,226,000	...	747,500	12,973,500			12,528,143	445,357	...
...	204,600	...	5,697	210,297			210,297	...	...
...									
...	44,841,000	12,010,982	(1,179,701)	55,672,281	(S)		55,672,281	...	35,251,651
...	2,445,000	...	2,728,597	5,173,597	(S)		5,173,597	...	2,391,000
...	...	...	15	15	(S)		15	...	792
45	...	...	1,680	1,725	(S)		1,680	45	16,607
45	59,716,600	12,010,982	2,303,788	74,031,415			73,586,013	445,402	49,573,291
...	13,330,000	...	...	13,330,000	35				
...	...	1,739,700	...	1,739,700	35a				
...	...	...	98,000	98,000					
...	...	...	567,000	567,000					
...	13,330,000	1,739,700	665,000	15,734,700	(S)		15,102,830	631,870	13,414,886
...	1,690,000	...	(107,824)	1,582,176	(S)		1,582,176	...	1,450,000
4,816	...	...	326	5,142	(S)		...	4,816	326
4,816	15,020,000	1,739,700	557,502	17,322,018			16,685,006	636,686	14,864,886
...	...	...	...	...			...	...	...
...	...	...	...	...			...	...	29,533,749
...	...	...	...	...			...	...	29,533,749

## National Round Table on the Environment and the Economy

[illegible]

## Ministry Summary—Concluded

Source of authorities				Disposition of authorities									
Available from previous years	As shown in			Total available for use	Vote	Used in the current year			Available for use in subsequent years			Used in the previous year	
	Main Estimates	Supplementary Estimates	Adjustments and transfers			\$	\$	\$	\$	\$	\$		
...	...	...	15,000	15,000									
...	...	...	220,000	220,000									
...	5,223,000	848,250	235,000	6,306,250	(S)	5,758,796	547,454	...	...	6,197,150			
...	714,000	...	69,224	783,224	(S)	783,224	...	...	...	697,000			
620	...	...	...	620	(S)	...	620	...	...	...			
620	5,937,000	848,250	304,224	7,090,094		6,542,020	548,074	...	...	6,894,150			
Royal Canadian Mint <sup>(2)</sup>													
(S)	(L) Loans to the Mint pursuant to the <i>Royal Canadian Mint Act</i> :												
	Subsection 20(1) the aggregate of amounts outstanding at any time shall not exceed \$75,000,000, March 11, 1999 (Net)												
75,000,000	...	...	(75,000,000)	...		...	...	...	...	...			
75,000,000	...	...	(75,000,000)	...		...	...	...	...	...			
Total Program—Non-budgetary													
Security Intelligence Review Committee													
...	2,098,000	...	...	2,098,000	70								
...	...	...	143,000	143,000									
...	2,098,000	...	143,000	2,241,000		1,871,236	369,764	...	...	1,820,255			
...	227,000	...	...	227,000	(S)	227,000	...	...	...	217,000			
360	...	...	116	476	(S)	360	...	...	116	...			
360	2,325,000	...	143,116	2,468,476		2,098,596	369,764	116	...	2,037,255			
37,792	2,469,838,951	46,943,360	(2,198,574,108)	318,245,995		311,034,113	7,182,888	28,994	...	292,036,592 <sup>(4)(5)</sup>			
575,000,000	(219,400,000)	...	(355,600,000)	...		...	...	...	...	...			

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 10—Government-wide initiatives.

(2) Treasury Board Vote 15—Compensation adjustments.

(3) During the year, Canada Mortgage and Housing Corporation, Canada Post Corporation and Royal Canadian Mint were transferred to Transport.

(4) Millennium Bureau of Canada repealed (P.C. 2002-184).

(5) During the year, Office of Indian Residential Schools Resolution of Canada was transferred to Public Works and Government Services. Therefore, the previous year's expenditures have been restated by \$41,940,863.

(6) The agency "Office of Infrastructure and Crown Corporations of Canada" was transferred to: Industry (Office of Infrastructure of Canada), Transport (Old Port of Montreal Corporation) and Treasury Board (Secretariat).



# Programs by Business Line

Department	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Department</b>												
Office of the Prime Minister	8,018,814	8,136,033	...	90	...	...	...	...	...	...	8,018,814	8,136,123
Ministers' offices	9,015,933	6,362,601	...	25,733	...	...	...	...	...	...	9,015,933	6,388,334
Privy Council Office	49,435,025	52,429,086	450,000	387,063	4,747,000	4,496,850	...	...	...	...	54,632,025	57,312,999
Commissions of inquiry, task forces and others	18,995,752	18,689,909	154,000	186,530	...	...	...	...	...	...	19,149,752	18,876,439
Corporate services	36,220,109	38,520,451	12,308,143	8,722,370	...	...	...	...	...	...	48,528,252	47,242,821
<b>Total Department—Budgetary</b>	<b>121,685,633</b>	<b>124,138,080</b>	<b>12,912,143</b>	<b>9,321,786</b>	<b>4,747,000</b>	<b>4,496,850</b>	...	...	...	...	<b>139,344,776</b>	<b>137,956,716</b>
<b>Canadian Centre for Management Development—Budgetary</b>	<b>35,209,252</b>	<b>32,348,546</b>	...	...	<b>175,000</b>	<b>170,000</b>	...	...	...	...	<b>35,384,252</b>	<b>32,518,546</b>
<b>Canadian Intergovernmental Conference Secretariat—Budgetary</b>	<b>5,319,327</b>	<b>5,029,705</b>	...	...	...	...	...	...	...	...	<b>5,319,327</b>	<b>5,029,705</b>
<b>Canadian Transportation Accident Investigation and Safety Board</b>	<b>30,679,145</b>	<b>30,172,315</b>	<b>1,185,174</b>	<b>1,104,385</b>	...	...	...	...	...	...	<b>31,864,319</b>	<b>31,276,700</b>
Advancement of transportation safety	30,679,145	30,172,315	1,185,174	1,104,385	...	...	...	...	...	...	31,864,319	31,276,700
<b>Total Program—Budgetary</b>	<b>30,679,145</b>	<b>30,172,315</b>	<b>1,185,174</b>	<b>1,104,385</b>	...	...	...	...	...	...	<b>31,864,319</b>	<b>31,276,700</b>
<b>Chief Electoral Officer</b>	<b>55,026,701</b>	<b>55,026,656</b>	...	...	<b>647,320</b>	<b>647,320</b>	...	...	...	...	<b>55,674,021</b>	<b>55,673,976</b>
Elections Administration	55,026,701	55,026,656	...	...	647,320	647,320	...	...	...	...	55,674,021	55,673,976
	18,357,394	17,912,037	...	...	...	...	...	...	...	...	18,357,394	17,912,037
<b>Total Program—Budgetary</b>	<b>73,384,095</b>	<b>72,938,693</b>	...	...	<b>647,320</b>	<b>647,320</b>	...	...	...	...	<b>74,031,415</b>	<b>73,586,013</b>
<b>Commissioner of Official Languages</b>	<b>5,447,400</b>	<b>4,798,010</b>	...	...	...	...	...	...	...	...	<b>5,447,400</b>	<b>4,798,010</b>
Investigations	5,447,400	4,798,010	...	...	...	...	...	...	...	...	5,447,400	4,798,010
Communications, research and analysis	5,400,200	4,263,193	...	...	...	...	...	...	...	...	5,400,200	4,263,193
Corporate services	6,474,418	7,623,803	...	...	...	...	...	...	...	...	6,474,418	7,623,803
<b>Total Program—Budgetary</b>	<b>17,322,018</b>	<b>16,685,006</b>	...	...	...	...	...	...	...	...	<b>17,322,018</b>	<b>16,685,006</b>



## Programs by Business Line—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
National Round Table on the Environment and the Economy												
The provision of objective views and information regarding the state of the debate on the environment and the economy	5,421,318	5,340,811	...	...	...	...	...	...	...	...	5,421,318	5,340,811
<b>Total Program—Budgetary</b>	<b>5,421,318</b>	<b>5,340,811</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>5,421,318</b>	<b>5,340,811</b>
Public Service Staff Relations Board—												
Budgetary	7,090,094	6,542,020	...	...	...	...	...	...	...	...	7,090,094	6,542,020
Security Intelligence Review Committee—												
Budgetary	2,468,476	2,008,650	...	89,946	...	...	...	...	...	...	2,468,476	2,098,596
<b>Total Ministry—Budgetary</b>	<b>298,579,358</b>	<b>295,203,826</b>	<b>14,097,317</b>	<b>10,516,117</b>	<b>5,569,320</b>	<b>5,314,170</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>318,245,995</b>	<b>311,034,113</b>

# Transfer Payments

Source of authorities			Disposition of authorities		
Available from previous years	As shown in		Used in the current year	Variance	Available for use in subsequent years
	Main Estimates	Supplementary Estimates			
\$	\$	\$	\$	\$	\$
<b>Department Grants</b>					
...	53,000	...	53,000	...	53,000
Privy Council Office					
Institute of Intergovernmental Affairs, Queen's University					
<b>Contributions</b>					
Privy Council Office					
...	1,894,000	...	1,578,249	315,751	1,652,147
Aboriginal self-government negotiations					
...	700,000	2,100,000	2,865,601	(65,601)	2,277,312
Gathering strength: Canada's aboriginal action plan					
...	...	...	...	...	500,000
Items not required for the current year					
...	2,594,000	2,100,000	4,443,850	250,150	4,429,459
<b>Total—Contributions</b>					
...	2,647,000	2,100,000	4,496,850	250,150	4,482,459
<b>Total Department</b>					
<b>Canadian Centre for Management Development</b>					
<b>Contributions</b>					
...	175,000	...	170,000	5,000	154,000
Contribute to research or activities related to the theory and practice of public sector management					
...	175,000	...	170,000	5,000	154,000
<b>Total Program</b>					
<b>Chief Electoral Officer</b>					
<b>Other transfer payments</b>					
<b>Elections</b>					
...	...	605,000	647,320	...	61,983
(S) Reimbursement of eligible election expenses to candidates and registered political parties for the May and December 2002 by-elections					
...	...	605,000	647,320	...	61,983
<b>Total Program</b>					
<b>Millennium Bureau of Canada <sup>(1)</sup></b>					
...	...	...	...	...	25,715,448
Items not required for the current year					
...	...	...	...	...	25,715,448
<b>Total Program</b>					

## Transfer Payments—Concluded

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers					
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	500,000	...	(500,000)	...	...	...	...	...
...	1,800,000	...	(1,800,000)	...	...	...	...	...
...	2,300,000	...	(2,300,000)	...	...	...	...	...
<b>Office of Indian Residential Schools Resolution of Canada <sup>(1)</sup></b>								
<b>Grants</b>								
Grants to individuals in respect of Indian residential schools								
<b>Contributions</b>								
Contributions for the purpose of consultation and policy development								
<b>Total Program</b>								
<b>Office of Infrastructure and Crown Corporations of Canada <sup>(2)</sup></b>								
<b>Contributions</b>								
Infrastructure investments								
Federation of Canadian Municipalities to develop the National Guide to Sustainable Municipal Infrastructure								
...	5,385,000	...	(5,385,000)	...	...	...	...	...
...	5,385,000	...	(5,385,000)	...	...	...	...	...
<b>Total Program</b>								
...	10,507,000	2,705,000	(7,642,680)	5,569,320	5,314,170	255,150	...	30,413,890 <sup>(3)</sup>

(S) Statutory transfer payment.

<sup>(1)</sup> Millennium Bureau of Canada repealed (P.C. 2002-184).<sup>(2)</sup> During the year, Office of Indian Residential Schools Resolution of Canada was transferred to Public Works and Government Services. Therefore, the previous year's transfer payments have been restated by \$2,625,763.<sup>(3)</sup> The agency "Office of Infrastructure and Crown Corporations of Canada" was transferred to Industry (Office of Infrastructure of Canada).

# Revenues

	Current year		Previous year	
	\$		\$	
<b>Department</b>				
<b>Non-tax revenues—</b>				
Refunds of previous years' expenditures—				
Salaries	26,887		6,202	
Purchase of goods and services	137,339		124,132	
Transfer payments	94,875		125,689	
Adjustments to prior year's payables	238,419		359,648	
	497,520		615,671	
Proceeds from the disposal of surplus Crown assets				
	6,638		8,042	
Miscellaneous non-tax revenues—				
Sale of statutory instruments pursuant to the <i>Statutory Instruments Act</i>	909		1,355	
Proceeds from sales	23,145		17,647	
Revenues pursuant to the <i>Access to Information Act</i> and <i>Privacy Act</i>	2,422		2,730	
Policy Research Initiative (PRI)—Conference revenues	440,854		453,703	
Sundries	1,074		1,411	
	468,404		476,846	
<b>Total Department</b>	<b>972,562</b>		<b>1,100,559</b>	
<b>Canadian Centre for Management Development</b>				
<b>Non-tax revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	665		5,795	
Adjustments to prior year's payables	4,680		302,014	
	5,345		307,809	
Sales of goods and services—				
Services of a non-regulatory nature—				
Section 29.1 of the <i>Financial Administration Act</i> —				
Course fees and other related revenues	4,243,463		8,578,909	
Deferred revenue, collected but not earned	7,378		...	
Earned revenues and not collected	1,075,116		4,475	
Non responsible revenues	7,500,000		...	
	12,825,957		8,583,384	
Proceeds from the disposal of surplus Crown assets				
	100		5,093	
Miscellaneous non-tax revenues	250		(125,944)	
<b>Total Program</b>	<b>12,831,652</b>		<b>8,770,342</b>	
<b>Canadian Intergovernmental Conference Secretariat</b>				
<b>Non-tax revenues—</b>				
Refunds of previous years' expenditures	1,481		73	
Proceeds from the disposal of surplus Crown assets	20		26	
Miscellaneous non-tax revenues—				
Provincial government contributions	916,800		1,048,600	
Sundries	321		3,883	
	917,121		1,052,483	
<b>Total Program</b>	<b>918,622</b>		<b>1,052,582</b>	
<b>Canadian Transportation Accident Investigation and Safety Board</b>				
<b>Non-tax revenues—</b>				
Refunds of previous years' expenditures—				
Adjustments to prior year's payables	8,680		...	
	8,680		...	
Sales of goods and services—				
Other fees and charges—				
Access to information program—Fees	682		1,411	
Section 29.1 of the <i>Financial Administration Act</i> —				
Repayment by provinces for various investigations	25,693		67,920	
	26,375		69,331	
Proceeds from the disposal of surplus Crown assets				
	38,930		35,825	
Miscellaneous non-tax revenues	84,676		12,377	
<b>Total Program</b>	<b>158,661</b>		<b>117,533</b>	
<b>Chief Electoral Officer</b>				
<b>Non-tax revenues—</b>				
Refunds of previous years' expenditures—				
Adjustments to prior year's payables	...		2,400	
Proceeds from the disposal of surplus Crown assets	1,680		16,607	
Miscellaneous non-tax revenues	137,958		4,269	
<b>Total Program</b>	<b>139,638</b>		<b>23,276</b>	

## Revenues—Concluded

	Current year	Previous year
	\$	\$
<b>Commissioner of Official Languages</b>		
Non-tax revenues—		
Refunds of previous years' expenditures	...	195
Proceeds from the disposal of surplus Crown assets	326	4,816
<b>Total Program</b>	<b>326</b>	<b>5,011</b>
<b>Millennium Bureau of Canada <sup>(1)</sup></b>		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	...	49,787
Adjustments to prior year's payables	...	14,724
Miscellaneous non-tax revenues	...	64,511
	...	1,707
<b>Total Program</b>	<b>...</b>	<b>66,218</b>
<b>National Round Table on the Environment and the Economy</b>		
Non-tax revenues—		
Sales of goods and services—		
Sales of goods and information products—		
Section 29.1 of the <i>Financial Administration Act</i> —	3,857	9,184
Proceeds from the sale of publications		
<b>Total Program</b>	<b>3,857</b>	<b>9,184</b>
<b>Public Service Staff Relations Board</b>		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of salaries	64	708
Proceeds from the disposal of surplus Crown assets	...	620
Miscellaneous non-tax revenues—		
Access to information	734	1,594
<b>Total Program</b>	<b>798</b>	<b>2,922</b>
<b>Security Intelligence Review Committee</b>		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Purchase of goods and services	4,221	4,448
Adjustments to prior year's payables	...	4,694
	4,221	9,142

**Total Ministry** 15,030,463 11,157,149

(1) Millennium Bureau of Canada repealed (P.C. 2002-184).

	Current year	Previous year
	\$	\$
Proceeds from the disposal of surplus Crown assets	116	360
Miscellaneous non-tax revenues—		
Revenues pursuant to the <i>Access to Information Act</i> and <i>Privacy Act</i>	10	20
<b>Total Program</b>	<b>4,347</b>	<b>9,522</b>
<b>Ministry Summary</b>		
Non-tax revenues—		
Refunds of previous years' expenditures	517,311	1,000,509
Sales of goods and services	12,856,189	8,661,899
Proceeds from the disposal of surplus Crown assets	47,810	71,389
Miscellaneous non-tax revenues	1,609,153	1,423,352
<b>Total Ministry</b>	<b>15,030,463</b>	<b>11,157,149</b>



# SECTION 20

2002-2003

*PUBLIC ACCOUNTS OF CANADA*

## Public Works and Government Services

### Department

#### Communication Canada

#### Office of Indian Residential Schools Resolution of Canada

### CONTENTS

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## Department

Government Services Program

## Objectives

The Government Services Program (GSP) provides a wide range of services to assist client departments and agencies achieve their objectives; GSP also provides the best value for government, within the context of public policy and with due regard for the values of prudence, probity and transparency.

## Business Line Descriptions

### *Real property services*

- Provide productive work environments for some 189,000 federal employees in approximately 100 departments and agencies and manage an inventory of 6.6 million square meters of space.
- Provide real property leadership and stewardship as the custodian of federal office and common-use facilities and various engineered public works (for example bridges and dams), and national treasures such as the Parliamentary Precinct and other heritage assets across Canada.

- Provide strategic and expert advice, professional and technical services (including architectural and engineering, real estate, and asset and facilities management) to other departments and agencies. The services function also encompasses the administration, on behalf of the federal government, of Payments in lieu of taxes and the Real Property Disposition Revolving Fund which facilitates the disposal of properties surplus to government requirements.

### *Supply operations service*

- Acquire goods and services on behalf of the federal government.
- Manage the supply process by assisting clients with requirements definition, bid solicitation and evaluation, contract negotiation and administration.
- Manage all procurement-related aspects of major projects (over \$100 million).
- Provide specialized services to client departments such as marine inspection and technical services, industrial security and personal security screening services, management of seized property, travel management, consensus standards and conformity assessment services.
- Provide disposal services for client departments.

### *Receiver General*

- Manage the operations of the federal treasury, and support the provision of funds to Canadians, including issuing Receiver General payments for major government programs.
- Administer receipt, transfer, holding, disbursement, reconciliation and monitoring of public money.
- Maintain and report on Accounts of Canada and produces financial statements.

### *Public service compensation*

- Administer payroll, pension and health/disability insurance processes for public employees and pensioners.

- Provide some pension services to National Defence and the Royal Canadian Mounted Police (RCMP) pension plan members.

### *Telecommunications and informatics common services*

- Provide Information Management/Information Technology (IM/IT) services upon request to all federal departments and agencies.
- Act as a key delivery agent of the Government of Canada's IM/IT and telecommunications systems, in alignment with the common electronic infrastructure model developed in partnership with federal departments.
- Provide leadership in supporting government-wide initiatives to solve fundamental IM/IT issues, such as development of common strategic infrastructure and community renewal.
- Offer the following types of services on behalf of government, and to departments and agencies:
  - Strategic advisory services;
  - Common infrastructure management services;
  - Telecommunications services;
  - Network and computer operational services;
  - Applications development and management services;
  - Professional training and education services.

### *Consulting and Audit Canada*

- Provide, on an optional and fee-for-services basis, consulting and audit services to federal government departments and agencies across Canada and upon request, to foreign governments and international organizations.

- Help clients provide better service to the public by improving public sector management, operations and administration while meeting the priorities and needs of government.
- Focus on excellence in client service, sharing of public sector expertise, and areas of particular relevance to the federal government.
- Adapt services to meet the needs of public service managers and the priorities of government.
- Provide services in partnership with the private sector via subcontracting.

#### *Translation Bureau*

- Provide translation, interpretation and terminology services and products to the Parliament of Canada, the Judiciary and federal departments and agencies in both official languages and in other languages as required.
- Upon request, provide these services to other governments in Canada and international organizations.
- Standardize terminology within the federal government.
- Balancing the costs of operating the Bureau from the combined income resulting from cost recovery from clients and appropriation.

#### *Operational support*

- Provide support to the offices of the Minister and the Deputy Minister.

- Provide IM/IT services to PWGSC's business lines and operations, and Information Technology Security for the department's business lines, operations and E-Platform and IM/IT common services.

- Provide corporate services on a national basis related to finance, communications, audit and review, the ethics development office, human resources, material management, security, contract claims resolution, corporate policy and planning, portfolio management, the corporate secretary function and legal services.

#### *Crown Corporations Program*

##### **Objectives**

The Crown Corporations Program (CCP) authorizes and issues payments to certain Crown corporations in line with their corporate plan as approved by the Governor in Council.

##### **Business Line Descriptions**

###### *Queens Quay West Land Corporation*

The payments issued provide funding to the Queens Quay West Land Corporation which in turn provides and operating subsidy to Harbourfront Centre in Toronto.

###### *Old Port of Montreal Corporation Inc.*

To develop and promote the development of the Old Port of Montreal lands by putting into place infrastructure equipment and services.

## **Communication Canada**

### **Objectives**

The objective of Communication Canada is to provide Government of Canada services and corporate communications products to citizens, and effective communications support to client departments and central agencies.

Communication Canada takes a corporate approach to communications and service delivery, using technology and research on citizens' needs to respond to their desire for information. Its activities are on behalf of and for the Government of Canada as a whole. This corporate perspective complements and provides context and support for services and communications delivered by individual departments and agencies.

### **Business Line Descriptions**

#### *Corporate communications*

Provide citizens with multichannel access to Government of Canada services and information through: the Canada Web site; the 1 800 O-Canada telephone line; Canadian Government Publishing; the Canada Gazette; the Depository Services Program; national and regional information campaigns (television, print and radio); products and activities; sponsorships; participation by the Government of Canada at fairs and exhibits; ministerial tours; and other community-based initiatives.

Advise departments and central agencies on communications, providing corporate support such as: coordination of advertising, public opinion research, and regional communications; research products; e-tools; electronic media monitoring and analysis; events calendars; and communications project management.

# **Office of Indian Residential Schools Resolution of Canada**

## **Objectives**

Management of the Indian Residential Schools Resolution Claims Inventory.

## **Business Line Descriptions**

### *Office of Indian residential schools resolution of Canada*

In order to carry out its mandate, the Office will manage the Indian Residential Schools Resolution Claims Inventory by:

- negotiating with the Churches to determine apportionment of liability;
- developing and implementing alternative dispute resolution mechanisms; and,
- implementing resolution focused litigations strategies.



# Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
<b>Department</b>									
<b>Government Services Program</b>									
<b>Operating expenditures</b>									
	1,711,384,000	...	...	1,711,384,000	1				
	...	165,042,831	...	165,042,831	1a				
	...	66,325,191	...	66,325,191	1b				
	...	...	6,020,000	6,020,000					
	...	...	7,963,311	7,963,311					
	...	...	1,007,536	1,007,536					
	...	...	31,133,000	31,133,000					
	...	1,711,384,000	231,371,022	1,988,878,869		1,915,656,406	73,222,463	...	1,756,552,611
<b>Capital expenditures</b>									
	341,603,000	...	...	341,603,000	5				
	...	120,580,000	...	120,580,000	5b				
	341,603,000	120,580,000	...	462,183,000		434,018,046	28,164,954	...	315,345,747
<b>Grants and contributions</b>									
	11,285,002	...	...	11,285,002	10				
	...	...	(6,020,000)	(6,020,000)					
	11,285,002	...	(6,020,000)	5,265,002		4,633,817	631,185	...	4,652,403
<b>Minister of Public Works and Government Services—</b>									
	65,218	...	1,728	66,946	(S)				
	...	...	...	...	(S)	66,946	...	...	65,008
	64,432,000	...	11,959,422	76,391,422	(S)	76,391,422	...	...	62,137,639
4,861,167	(16,647,000)	...	16,647,000	4,861,167	(S)	(12,269,346)	11,224,190	...	(10,714,917)
31,428,596	(129,000)	...	129,000	31,428,596	(S)	1,148,049	...	...	7,285,719
20,962,147	(1,100,000)	...	1,100,000	20,962,147	(S)				
...	...	...	219,576	219,576					
20,962,147	(1,100,000)	...	1,319,576	21,181,723		(348,528)	...	21,530,251	(1,355,962)
<b>Translation Bureau Revolving Fund</b>									
26,652,166	4,000,000	...	(4,000,000)	26,652,166	(S)				
...	...	...	622,795	622,795					
26,652,166	4,000,000	...	(3,377,205)	27,274,961		(2,000,846)	...	29,275,807	2,671,952
<b>Real Property Services Revolving Fund</b>									
150,000,000	...	...	...	150,000,000	(S)	...	...	150,000,000	(9,511,038)
35,754,664	...	...	...	35,754,664	(S)	(982,899)	...	36,737,563	(2,189,879)
100,000,000	...	...	...	100,000,000	(S)	...	...	100,000,000	...
...	...	...	...	...	(S)	4,396,480	...	...	1,199,631



## Ministry Summary—Concluded

Available from previous years	Source of authorities			Vote	Disposition of authorities			
	As shown in	Supplementary Estimates	Adjustments and transfers		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$	\$
381,462	...	...	218,384	(S)	216,692	164,770	218,384	215,940
...	...	...	6,545	(S)	6,545	...	...	57,999
...	...	...	831	(S)	831	...	...	...
...	...	...	428,741,292	(S)	428,741,292	...	...	416,513,525
...	...	...	(426,771,800)	(S)	(426,771,800)	...	...	(410,085,426)
370,040,202	2,114,893,220	351,951,022	73,375,100		2,422,903,107	113,407,562	373,948,875	2,132,840,952
1,396,533	...	...	...	L15b	Total budgetary	...	...	...
...	...	...	...		Imprest funds, accountable advances and recoverable advances. Limit \$22,000,000 (Net)	...	1,464,757	3,551,883
44,534,498	...	...	...	(S)	(L) <i>Seized Property Management Act</i> , 1993 section 12, subsections 1, 2, 3 and 4. Limit \$50,000,000 (Net)	(68,224)	...	...
...	...	...	44,534,498		...	2,167,390	42,367,108	3,644,761
45,931,031	...	...	...		Total non-budgetary	2,099,166	43,831,865	7,196,644
370,040,202	2,114,893,220	351,951,022	73,375,100		Total Program—Budgetary	2,422,903,107	373,948,875	2,132,840,952
45,931,031	...	...	...		Non-budgetary	2,099,166	43,831,865	7,196,644
...	4,000,000	...	...		Crown Corporations Program <sup>(b)</sup>	...	...	...
...	...	...	(4,000,000)	15	Payments to Queens Quay West Land Corporation	...	...	...
...	4,000,000	...	(4,000,000)		Transfer to Transport Vote 27a	...	...	...
...	...	...	...		Total—Vote 15	...	...	...
...	4,000,000	...	(4,000,000)		Total Program—Budgetary	...	...	...
370,040,202	2,118,893,220	351,951,022	69,375,100		Total Department—Budgetary	2,422,903,107	373,948,875	2,132,840,952
45,931,031	...	...	...		Non-budgetary	2,099,166	43,831,865	7,196,644
...	125,309,000	...	...	20	Communication Canada	...	...	...
...	...	7,829,960	...	20a	Program expenditures	...	...	...
...	...	960,000	...	20b	Program expenditures	...	...	...
...	...	...	172,000		Transfer from: TB Vote 10 <sup>(1)</sup>	...	...	...
...	...	...	918,000		TB Vote 15 <sup>(1)</sup>	...	...	...
...	125,309,000	8,789,960	1,090,000		Total—Vote 20	120,962,446	14,226,514	133,873,819
...	3,750,000	...	1,704,547	(S)	Contributions to employee benefit plans	5,454,547	...	3,107,361

50	...	...	1,988	2,038	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	50	1,988	...
...	...	...	3,117	3,117	(S)	Refunds of amounts credited to revenues in previous years	3,117	...	...	...
50	129,059,000	8,789,960	2,799,652	140,648,662		Total Program—Budgetary	126,470,110	14,226,564	1,988	136,981,180 <sup>(4)</sup>
<b>Office of Indian Residential Schools Resolution of Canada<sup>(5)</sup></b>										
22a	...	8,000,000	...	8,000,000		Program expenditures, grants and contributions—Transfer of \$52,783,000 from Privy Council Vote 45	...	...	...	...
...	...	52,783,000	...	52,783,000		Transfer from: Privy Council Vote 45	...	...	...	...
...	...	...	87,000	87,000		TB Vote 15 <sup>(1)</sup>	...	...	...	...
...	...	8,000,000	52,870,000	60,870,000		Total—Vote 22a	52,156,185	8,713,815	...	41,658,766
...	...	...	3,332,247	3,332,247	(S)	Contributions to employee benefit plans	3,332,247	...	...	...
...	...	...	295,664	295,664	(S)	Court awards	295,664	...	...	282,097
...	...	8,000,000	56,497,911	64,497,911		Total Program—Budgetary	55,784,096	8,713,815	...	41,940,863
370,040,252	2,247,952,220	368,740,982	128,672,663	3,115,406,117		Total Ministry—Budgetary	2,605,107,313	136,347,941	373,950,863	2,311,762,995 <sup>(3)(5)(6)</sup>
45,931,031	...	...	...	45,931,031		Non-budgetary	2,099,166	...	43,831,865	7,196,644 <sup>(6)</sup>

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

(2) Any year-end accumulated surplus in excess of \$5,000,000 will be deposited to the Consolidated Revenue Fund as approved by Treasury Board, January 19, 1995.

(3) During the year, Old Port of Montreal Corporation Inc. (under Privy Council at the beginning of 2002-2003) and Queens Quay West Land Corporation were transferred to Transport. Therefore, the previous year's expenditures have been restated by \$15,325,000.

(4) During the year, Communications Coordination Services Business Line was transferred to Communication Canada. Therefore, the previous year's expenditures have been restated by \$81,799,681.

(5) During the year, Office of Indian Residential Schools Resolution of Canada was transferred from Privy Council. Therefore, the previous year's expenditures have been restated by \$41,940,863.

(6) Canada Mortgage and Housing Corporation and Canada Post Corporation were under Privy Council at the beginning of 2002-2003. Therefore, the previous year's expenditures have been restated by \$2,157,096,996 (budgetary) and by \$(225,779,078) (non-budgetary).

Programs by Business Line

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total			
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	
<b>Department</b>																			
<b>Government Services</b>																			
Program																			
Real property services	2,765,399,038	2,582,441,455	462,183,000	434,018,047	4,060,494	3,429,309	1,232,747,040	1,276,892,706	...	...	...	...	1,998,895,492	1,742,996,105	...	1,998,895,492	1,742,996,105	...	
Supply operations service	320,002,050	277,714,703	...	...	...	...	160,566,610	143,331,101	...	...	...	...	159,435,440	134,383,602	...	159,435,440	134,383,602	...	
Receiver General	121,702,746	120,380,092	...	...	...	...	20,871,381	20,919,199	...	...	...	...	100,831,365	99,460,893	...	100,831,365	99,460,893	...	
Public service compensation	75,602,150	75,119,021	...	...	...	...	41,030,496	41,765,096	...	...	...	...	34,571,654	33,353,925	...	34,571,654	33,353,925	...	
Telecommunications and Informatics																			
Common Services	286,553,572	262,000,009	...	...	...	...	146,696,320	158,052,747	...	...	...	...	139,857,252	103,947,262	...	139,857,252	103,947,262	...	
Consulting and Audit Canada	120,184,768	119,127,672	...	...	...	...	99,000,000	119,473,155	...	...	...	...	21,184,768	(345,483)	...	21,184,768	(345,483)	...	
Translation Bureau	249,069,550	246,167,240	...	...	...	...	172,175,000	198,548,606	...	...	...	...	76,894,550	47,618,634	...	76,894,550	47,618,634	...	
Operational support	410,529,171	392,373,699	...	...	...	...	3,174,000	134,059,530	...	...	...	...	278,589,023	261,488,169	...	278,589,023	261,488,169	...	
Defence Production Revolving Fund	100,000,000	...	...	...	...	...	...	...	...	...	...	...	100,000,000	...	...	100,000,000	...	...	
Extend purpose of Finance Vote L29g	...	...	...	...	...	...	...	...	...	...	...	...	(68,224)	(68,224)	...	(68,224)	(68,224)	...	
Seized property management	...	...	...	...	...	...	...	...	...	...	...	...	2,167,390	2,167,390	...	2,167,390	2,167,390	...	
Sub-total—																			
Budgetary	4,449,043,045	4,075,323,891	462,183,000	434,018,047	7,234,494	6,603,309	2,008,200,995	2,093,042,140	...	...	...	...	2,910,259,544	2,422,903,107	...	2,910,259,544	2,422,903,107	...	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	45,931,031	2,099,166	...	45,931,031	2,099,166	...	
Revenues netted against expenditures	(2,008,200,995)	(2,093,042,140)	...	...	...	...	(2,008,200,995)	(2,093,042,140)	...	...	...	...	...	...	...	...	...	...	
<b>Total Program—</b>																			
Budgetary	2,440,842,050	1,982,281,751	462,183,000	434,018,047	7,234,494	6,603,309	...	...	...	...	...	...	2,099,166	2,422,903,107	...	2,099,166	2,422,903,107	...	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	45,931,031	2,099,166	...	45,931,031	2,099,166	...	
<b>Total Department—</b>																			
Budgetary	2,440,842,050	1,982,281,751	462,183,000	434,018,047	7,234,494	6,603,309	...	...	...	...	...	...	2,099,166	2,422,903,107	...	2,099,166	2,422,903,107	...	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	45,931,031	2,099,166	...	45,931,031	2,099,166	...	
<b>Communication Canada</b>																			
Corporate communications	158,148,662	138,576,729	...	...	3,850,000	2,303,000	21,350,000	14,459,619	...	...	...	...	...	140,648,662	126,420,110	...	140,648,662	126,420,110	...
Revenues netted against expenditures	(21,350,000)	(14,459,619)	...	...	...	...	(21,350,000)	(14,459,619)	...	...	...	...	...	...	...	...	...	...	
<b>Total Program—Budgetary</b>	136,798,662	124,117,110	...	...	3,850,000	2,303,000	...	...	...	...	...	...	...	140,648,662	126,420,110	...	140,648,662	126,420,110	...

Office of Indian Residential Schools											
Resolution of Canada— <sup>(1)</sup>											
Budgetary	61,379,262	54,856,935	...	...	3,118,649	927,161	...	...	...	...	64,497,911
Total Ministry—											55,784,096
Budgetary	2,639,019,974	2,161,255,796	462,183,000	434,018,047	14,203,143	9,833,470	...	...	...	...	3,115,406,117
Non-budgetary	...	...	...	...	...	...	...	...	45,931,031	2,099,166	45,931,031
											2,099,166

(1) During the year, Office of Indian Residential Schools Resolution of Canada was transferred from Privy Council.

## Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities		
\$	As shown in	Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years
\$	Main Estimates	Supplementary Estimates	\$	\$	\$	\$
...	79,002	...	79,002	79,002	...	79,002
...	414,684,000	...	428,741,292	428,741,292	...	416,513,525
...	(414,684,000)	...	(426,771,800)	(426,771,800)	...	(410,085,426)
...	79,002	...	1,969,492	2,048,494	...	6,507,101
...	3,174,000	...	3,174,000	3,174,000	...	275,000
...	3,253,002	...	5,222,494	5,222,494	...	6,782,101
...	12,000	...	12,000	12,000	...	12,000
...	8,020,000	...	2,000,000	1,368,815	631,185	3,496,000
...	...	...	...	...	...	790,401
...	8,032,000	...	2,012,000	1,380,815	631,185	4,298,401
...	8,111,002	...	4,060,494	3,429,309	631,185	10,805,502
...	3,174,000	...	3,174,000	3,174,000	...	275,000
...	11,285,002	...	7,234,494	6,603,509	631,185	11,080,502
...	1,000,000	1,350,000	2,350,000	2,059,000	291,000	2,483,500





## Details of Spendable Amounts

Department	\$		\$	
Government Services Program	Authorities available for use in the current year	Authorities used in the previous year		
<b>Budgetary (respendable revenues)</b>				
Real property services	1,233,747,040	1,276,892,706	1,243,494,487	
Supply operations service	160,566,610	143,331,101	140,283,004	
Receiver General	20,871,381	20,919,199	24,513,689	
Public service compensation	41,030,496	41,765,096	39,999,807	
Telecommunications and Informatics				
Common Services	146,696,320	158,052,747	167,947,360	
Consulting and Audit Canada	99,000,000	119,473,155	116,313,518	
Translation Bureau	172,175,000	198,548,606	169,271,018	
Communications coordination services	...	...	14,794,494	
Operational support	135,114,148	134,059,530	123,982,060	
Total budgetary	2,008,200,995	2,093,042,140	2,040,599,437	
<b>Non-budgetary (respendable receipts)</b>				
Imprest fund recovery	1,396,533	68,224	3,551,883	
Seized property recovery	...	25,046,729	17,202,701	
Total non-budgetary	1,396,533	25,114,953	20,754,584	
<b>Total Department—Budgetary</b>	<b>2,008,200,995</b>	<b>2,093,042,140</b>	<b>2,040,599,437</b>	<sup>(1)</sup>
<b>Non-budgetary</b>	<b>1,396,533</b>	<b>25,114,953</b>	<b>20,754,584</b>	
Communication Canada				
Corporate communications	21,350,000	14,459,619	9,066,611	
<b>Total Program—Budgetary</b>	<b>21,350,000</b>	<b>14,459,619</b>	<b>9,066,611</b>	<sup>(1)</sup>
<b>Total Ministry—Budgetary</b>	<b>2,029,550,995</b>	<b>2,107,501,759</b>	<b>2,049,666,048</b>	
<b>Non-budgetary</b>	<b>1,396,533</b>	<b>25,114,953</b>	<b>20,754,584</b>	

<sup>(1)</sup> During the year, Communications Coordination Services Business Line was transferred to Communication Canada. Therefore, the previous year's amounts have been restated by \$9,066,611.

## Revenues

Department	\$		\$	
Government Services Program	Current year	Previous year		
<b>Non-tax revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	12,040,953	9,531,100		
Adjustments to prior year's payables	19,822,465	18,199,163		
	31,863,418	27,730,263		
<b>Sales of goods and services—</b>				
Lease and use of public property	(661,516)	(139,268)		
Services of a regulatory nature	5,293,349	5,052,356		
Services of a non-regulatory nature—				
Earnings from dry docks	...	5,951,583		
Rentals, licences and permits	48,644,054	47,896,227		
	48,644,054	53,847,810		
<b>Sales of goods and information products—</b>				
Sales of goods and information products	9,414,454	11,442		
Sales of real estate	48,110	9,431		
	9,462,564	20,873		
<b>Other fees and charges</b>	<b>(729,162)</b>	<b>747,383</b>		
	62,009,269	59,529,154		
<b>Proceeds from the disposal of surplus Crown assets</b>	<b>218,384</b>	<b>381,462</b>		
<b>Miscellaneous non-tax revenues—</b>				
Gifts to the Crown	71,782	104,818		
Seized property	...	5,144,011		
Sundries	30,187,961	29,389,632		
	30,259,743	34,638,461		
<b>Total Department</b>	<b>124,350,814</b>	<b>122,279,340</b>		
<b>Communication Canada</b>				
<b>Non-tax revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	124,750	...		
Adjustments to prior year's payables	...	582,098		
	124,750	582,098		

	Current year	Previous year
	\$	\$
Sales of goods and services—		
Services of a non-regulatory nature	...	843,925
Sales of goods and information products—		
Publications	12,127,514	2,717,599
Promotional items	2,129,549	73,892
	14,257,063	2,791,491
Other fees and charges	230,919	103,432
	14,487,982	3,738,848
Proceeds from the disposal of surplus Crown assets	1,988	50
Miscellaneous non-tax revenues	308,739	120,992
<b>Total Program</b>	<b>14,923,459</b>	<b>4,441,988</b>
<b>Office of Indian Residential Schools Resolution of Canada</b> <sup>(1)</sup>		<sup>(1)(4)</sup>
Non-tax revenues—		
Refunds of previous years' expenditures	31,141	...
Miscellaneous non-tax revenues	8,674	...
<b>Total Program</b>	<b>39,815</b>	<b>...</b>
<b>Ministry Summary</b>		
Non-tax revenues—		
Refunds of previous years' expenditures	32,019,309	28,312,361
Sales of goods and services	76,497,251	63,268,002
Proceeds from the disposal of surplus Crown assets	220,372	381,512
Miscellaneous non-tax revenues	30,577,156	34,759,453
<b>Total Ministry</b>	<b>139,314,088</b>	<b>126,721,328</b>

<sup>(1)</sup> During the year, Communications Coordination Services Business Line was transferred to Communication Canada. Therefore, the previous year's amounts have been restated by \$3,859,588.

<sup>(2)</sup> During the year, Office of Indian Residential Schools Resolution of Canada was transferred from Privy Council.

<sup>(3)</sup> Canada Mortgage and Housing Corporation, Canada Post Corporation and Canada Lands Company Limited were under Privy Council at the beginning of 2002-2003. Therefore, the previous year's revenues have been restated by \$603,402,318.

<sup>(4)</sup> Amends reporting in previous year's Public Accounts.



# SECTION 21

2002-2003

*PUBLIC ACCOUNTS OF CANADA*

## Solicitor General

### Department

Canadian Security Intelligence Service

Correctional Service

National Parole Board

Office of the Correctional Investigator

Royal Canadian Mounted Police

Royal Canadian Mounted Police

External Review Committee

Royal Canadian Mounted Police Public

Complaints Commission

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## Department

### Objectives

To provide overall policy direction to the programs of the Ministry, and to perform review functions related to ministry agencies.

### Business Line Descriptions

*Advice to the Solicitor General regarding ministerial direction to the agencies; portfolio management and national policy leadership*

The Department develops, provides and coordinates timely, responsive, integrated and comprehensive policy advice to the Minister in support of his responsibilities to:

- (a) give direction to, and answer in Parliament for, the ministry agencies;
- (b) enhance policy cohesion and coordination within the portfolio; and
- (c) exercise national policy leadership in policing and law enforcement, national security and corrections and conditional release.

#### *First Nations policing program*

The implementation of the First Nations policing policy provides practical ways to improve the administration of justice for First Nations through the establishment and maintenance of policing services that are professional, effective, and responsive to the particular needs of First Nations and Inuit communities.

The aboriginal policing directorate is responsible for the implementation, maintenance and development of the First Nations policing program within the framework of the First Nations policing policy.

#### *Office of the Inspector General, CSIS*

The Office of the Inspector General of CSIS is established by the *Canadian Security Intelligence Service Act*. The Inspector General has right of access to CSIS information and serves as the Solicitor General's internal auditor for CSIS operational activities. The Office of the Inspector General regularly monitors the service's compliance with its operational policies; reviews CSIS operational activities for compliance with law, other authorities, controls and standards governing the performance of these operational activities; and provides classified reports in support of the Inspector General's advice and a statutorily required certificate to the Minister regarding these matters. Special reviews may also be conducted at the direction of the Minister, Security Intelligence Review Committee (SIRC), or on the Inspector General's own initiative.

#### *Executive services and corporate support*

This business line is composed of the executive services division, communications group, corporate services directorate and the legal services unit.

## Canadian Security Intelligence Service

### Objectives

To provide security intelligence to the Government of Canada.

### Business Line Descriptions

*Canadian Security Intelligence Service*

Collects, analyses and retains information and intelligence respecting activities that may be suspected of constituting threats to the security of Canada, reports to

and advises the Government of Canada in relation to these threats, and provides security assessments.

## Correctional Service

### Objectives

To contribute, as part of the criminal justice system and respecting the rule of law, to the protection of society by actively encouraging and assisting offenders to become law-abiding citizens, while exercising reasonable, safe, secure and humane control.

### Business Line Descriptions

#### *Care*

Provision of services related to the needs of the offender population including the provision of physical and mental health care as well as food, clothing and institutional services to offenders.

#### *Custody*

Provision of services relating to the supervision, control and sentence administration of offenders as well as the construction and maintenance of facilities to house offenders.

#### *Reintegration*

Provision of a range of services and programs both in the institutions and community settings designed to promote the reintegration of offenders, including case management, psychological and chaplaincy services, residential services, academic and vocational training, employment and occupational development, living skills, substance abuse and other personal development programs and other programs designed to address specific cultural, social, spiritual and other personal needs.

Provision of corporate management to ensure that allocated resources are cost-effectively utilized and to support management decision making and enhanced managerial accountability and operational control.

## **National Parole Board**

### **Objectives**

The National Parole Board's prime objective, is to contribute to the long term protection of society. The Board, in carrying out its responsibilities will: continue to make decisions of the highest quality with all decisions based on the ultimate protection of society; be sensitive to the needs of offenders, victims and their families; strengthen relationships with partner groups; recognize that offenders can and do change; employ the least restrictive determination in release decisions consistent with the protection of society; and operate in a manner that is professional, open, accountable, and fiscally responsible. An environment of trust, respect, openness and sharing of information is supported and encouraged by management and staff of the Board.

### **Business Line Descriptions**

#### *Conditional release*

Conditional release includes reviewing cases of offenders and making quality conditional release decisions; providing support for decision-making; providing in-depth training focused on risk assessment to assist Board members in the decision-making process; developing and interpreting conditional release policy; coordinating program delivery throughout the National Parole Board (NPB) and with the Correctional Service of Canada (CSC) and other key partners; providing information to victims and interested parties within the community; and disseminating information related to conditional release to the public; and carrying out evaluations and measuring performance.

Decisions, recommendations and/or omissions of the Commissioner of Corrections or any person under the control and management of, or performing service for or on behalf of the Commissioner of Corrections that affect offenders either individually or as a group.

#### *Clemency and pardons*

Clemency and pardons involves the review of applications and the rendering of pardon decisions or the issuance of pardons, and clemency recommendations; providing information and support for decision-making; providing training to promote professionalism in decision-making; developing and interpreting pardons and clemency policy; coordinating program delivery within NPB, the RCMP and other key partners; and providing public information related to pardons and clemency.

#### *Corporate management*

Corporate management provides support to the Board's main business lines (conditional release, and clemency and pardons). It includes: development of the planning and accountability framework; and a range of corporate services in the areas of finance, human resources, administration, security, and information technology.

## **Office of the Correctional Investigator**

### **Objectives**

To act as an ombudsman on behalf of offenders by thoroughly and objectively reviewing a wide spectrum of administrative actions and presenting findings and recommendations to an equally broad spectrum of decision makers, inclusive of Parliament.

### **Business Line Descriptions**

The Office of the Correctional Investigator has one business line which, as detailed in section 167 of the *Corrections and Conditional Release Act*, is to conduct investigations into the problems of offenders related to

decisions, recommendations and/or omissions of the Commissioner of Corrections or any person under the control and management of, or performing service for or on behalf of the Commissioner of Corrections that affect offenders either individually or as a group.

## **Royal Canadian Mounted Police**

### **Objectives**

To enforce laws, prevent crime and maintain peace, order and security. The primary objective of the RCMP is to contribute to safe homes and safe communities across Canada while the secondary objectives include: helping to foster a sense of safety and security, responding to the needs of crime victims, and promoting crime prevention and alternatives to the criminal justice system.

### **Business Line Descriptions**

#### *Federal policing services*

Federal policing services objective is to contribute to safe homes and safe communities by providing policing, law enforcement, investigative and prevention services to the federal government, its departments and agencies and to Canadians in all provinces and territories. Federal policing services assist in the protection of public safety, the environment, trade and commerce, revenue collection, and national security.

#### *Contract policing services*

Contract policing services business line objective is to contribute to safe homes and safe communities by providing police services to diverse communities in eight provinces (with the exception of Quebec and Ontario) and three territories through cost-shared policing service agreements with federal, provincial, territorial, municipal, and aboriginal governments.



# SECTION 21

2002-2003

*PUBLIC ACCOUNTS OF CANADA*

## Solicitor General

### Department

Canadian Security Intelligence Service

Correctional Service

National Parole Board

Office of the Correctional Investigator

Royal Canadian Mounted Police

Royal Canadian Mounted Police

External Review Committee

Royal Canadian Mounted Police Public  
Complaints Commission

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Revenues . . . . .	21.15



## Department

### Objectives

To provide overall policy direction to the programs of the Ministry, and to perform review functions related to ministry agencies.

### Business Line Descriptions

*Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership*

The Department develops, provides and coordinates timely, responsive, integrated and comprehensive policy advice to the Minister in support of his responsibilities to:

- (a) give direction to, and answer in Parliament for, the ministry agencies;
- (b) enhance policy cohesion and coordination within the portfolio; and
- (c) exercise national policy leadership in policing and law enforcement, national security and corrections and conditional release.

#### *First Nations policing program*

The implementation of the First Nations policing policy provides practical ways to improve the administration of justice for First Nations through the establishment and maintenance of policing services that are professional, effective, and responsive to the particular needs of First Nations and Inuit communities.

The aboriginal policing directorate is responsible for the implementation, maintenance and development of the First Nations policing program within the framework of the First Nations policing policy.

#### *Office of the Inspector General, CSIS*

The Office of the Inspector General of CSIS is established by the *Canadian Security Intelligence Service Act*. The Inspector General has right of access to CSIS information and serves as the Solicitor General's internal auditor for CSIS operational activities. The Office of the Inspector General regularly monitors the service's compliance with its operational policies; reviews CSIS operational activities for compliance with law, other authorities, controls and standards governing the performance of these operational activities; and provides classified reports in support of the Inspector General's advice and a statutorily required certificate to the Minister regarding these matters. Special reviews may also be conducted at the direction of the Minister, Security Intelligence Review Committee (SIRC), or on the Inspector General's own initiative.

#### *Executive services and corporate support*

This business line is composed of the executive services division, communications group, corporate services directorate and the legal services unit.

### Canadian Security Intelligence Service

#### Objectives

To provide security intelligence to the Government of Canada.

### Business Line Descriptions

#### *Canadian Security Intelligence Service*

Collects, analyses and retains information and intelligence respecting activities that may be suspected of constituting threats to the security of Canada, reports to

and advises the Government of Canada in relation to these threats, and provides security assessments.

### Correctional Service

#### Objectives

To contribute, as part of the criminal justice system and respecting the rule of law, to the protection of society by actively encouraging and assisting offenders to become law-abiding citizens, while exercising reasonable, safe, secure and humane control.

### Business Line Descriptions

#### *Care*

Provision of services related to the needs of the offender population including the provision of physical and mental health care as well as food, clothing and institutional services to offenders.

#### *Custody*

Provision of services relating to the supervision, control and sentence administration of offenders as well as the construction and maintenance of facilities to house offenders.

#### *Reintegration*

Provision of a range of services and programs both in the institutions and community settings designed to promote the reintegration of offenders, including case management, psychological and chaplaincy services, residential services, academic and vocational training, employment and occupational development, living skills, substance abuse and other personal development programs and other programs designed to address specific cultural, social, spiritual and other personal needs.



### *Corporate management*

Provision of corporate management to ensure that allocated resources are cost-effectively utilized and to support management decision making and enhanced managerial accountability and operational control.

### **National Parole Board**

#### **Objectives**

The National Parole Board's prime objective, is to contribute to the long term protection of society. The Board, in carrying out its responsibilities will: continue to make decisions of the highest quality with all decisions based on the ultimate protection of society; be sensitive to the needs of offenders, victims and their families; strengthen relationships with partner groups; recognize that offenders can and do change; employ the least restrictive determination in release decisions consistent with the protection of society; and operate in a manner that is professional, open, accountable, and fiscally responsible. An environment of trust, respect, openness and sharing of information is supported and encouraged by management and staff of the Board.

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Corporate management provides support to the Board's main business lines (conditional release, and clemency and pardons). It includes: development of the planning and accountability framework; and a range of corporate services in the areas of finance, human resources, administration, security, and information technology.

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#### **Objectives**

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The Office of the Correctional Investigator has one business line which, as detailed in section 167 of the *Corrections and Conditional Release Act*, is to conduct investigations into the problems of offenders related to

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### **Royal Canadian Mounted Police**

#### **Objectives**

To enforce laws, prevent crime and maintain peace, order and security. The primary objective of the RCMP is to contribute to safe homes and safe communities across Canada while the secondary objectives include: helping to foster a sense of safety and security, responding to the needs of crime victims, and promoting crime prevention and alternatives to the criminal justice system.

#### **Business Line Descriptions**

##### *Federal policing services*

Federal policing services objective is to contribute to safe homes and safe communities by providing policing, law enforcement, investigative and prevention services to the federal government, its departments and agencies and to Canadians in all provinces and territories. Federal policing services assist in the protection of public safety, the environment, trade and commerce, revenue collection, and national security.

##### *Contract policing services*

Contract policing services business line objective is to contribute to safe homes and safe communities by providing police services to diverse communities in eight provinces (with the exception of Quebec and Ontario) and three territories through cost-shared policing service agreements with federal, provincial, territorial, municipal, and aboriginal governments.

### *National police services*

The objective of the National police services is to contribute to safe homes and safe communities by providing Canadians with law enforcement investigative tools and information. These are used by the Canadian policing community, federal departments, law and regulatory enforcement agencies, and selected foreign police organizations, including Interpol. These services are used by the RCMP's federal and contract policing business lines and, to a limited extent, Peacekeeping services business line.

RCMP specialized technical services provided to the law enforcement community include forensic laboratory (e.g., DNA analysis), identification (e.g., fingerprints), computerized police information (e.g., criminal records, communications), intelligence (e.g., organized crime), and advanced training services to the Canadian and international police community and some departmental law enforcement agencies.

### *Peacekeeping services*

The business line objective is to manage the effective and timely participation of Canadian civilian police in international peace support operations. These services are provided in accordance with Canada's foreign policy requirements and are undertaken on a full cost-recovery basis with other governmental agencies such as the Canadian International Development Agency (CIDA) and the Department of Foreign Affairs and International Trade (DFAIT).

### *Protective policing services*

Protective policing services objective is to safeguard Canadian and foreign dignitaries and their official resi-

dences, as well as visiting internationally protected persons, by delivering timely service through the most qualified and highly trained members and cutting-edge technology.

### *Corporate infrastructure*

The Corporate infrastructure business line objective is to support the internal management of the organization.

## **Royal Canadian Mounted Police External Review Committee**

### **Objectives**

To provide external review of appeals of formal discipline, appeals of discharge or demotion, and certain types of grievances referred to it by the Royal Canadian Mounted Police.

### **Business Line Descriptions**

#### *Case review*

The Royal Canadian Mounted Police External Review Committee, which reports annually to Parliament, is a neutral third party providing an independent and impartial review of labour relations cases referred to it by the RCMP. The Committee may institute hearings, summon witnesses, administer oaths and receive and accept such evidence or other information as the Committee sees fit. The findings and recommendations of the Chairperson, or Committee, are sent to the parties and the RCMP commissioner.

## **Royal Canadian Mounted Police Public Complaints Commission**

### **Objectives**

To provide the public with an opportunity to make complaints regarding the conduct of members of the RCMP in the performance of their duties, and to have the RCMP disposition of those complaints reviewed by an external body in an independent and impartial manner.

### **Business Line Descriptions**

#### *Receipt and review of public complaints*

The RCMP Public Complaints Commission is an impartial and independent government institution. It receives complaints from the public and transfers them to the RCMP for investigation. It can also review the RCMP disposition if the complainant is not satisfied with that disposition. The Commission may conduct investigations, hold public hearings, summon witnesses, administer oaths, accept such evidence as the Commission sees fit and make findings and recommendations to the Commissioner of the RCMP and the Solicitor General of Canada. The Commission Chair may initiate complaints. The Chair must also submit an annual report to the Solicitor General setting out a summary of the activities of the Commission during the year and recommendations for tabling before each House of Parliament.

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	32,586,000	...	...	32,586,000	1	<b>Department</b>				
...	...	...	...	...	1a	Operating expenditures				
...	...	46,733,720	...	46,733,720		Transfer of \$13,847,359 from Solicitor General Vote 5				
...	...	2,962,564	...	2,962,564	1b	Transfer of \$5,229,436 from Solicitor General Vote 5				
...	...	...	19,076,795	19,076,795		Transfer from: Vote 5				
...	...	...	120,300	120,300		TB Vote 10 <sup>(1)</sup>				
...	...	...	931,000	931,000		TB Vote 15 <sup>(1)</sup>				
...	32,586,000	49,696,284	20,128,095	102,410,379		Total—Vote 1	75,063,504	27,346,875	...	94,458,241
...	73,942,200	...	...	73,942,200	5	Grants and contributions				
...	...	...	(19,076,795)	(19,076,795)		Transfer to Vote 1				
...	73,942,200	...	(19,076,795)	54,865,405		Total—Vote 5	52,816,595	2,048,810	...	49,451,512
...	65,218	...	1,908	67,126	(S)	Solicitor General—Salary and motor car allowance	67,126	...	...	59,301
...	3,947,000	...	284,084	4,231,084	(S)	Contributions to employee benefit plans	4,231,084	...	...	3,022,000
2,563	...	...	1,556	4,119	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	2,563	1,556	...
2,563	110,540,418	49,696,284	1,338,848	161,578,113		Total Department—Budgetary	132,178,309	29,398,248	1,556	146,991,054
...	247,502,000	...	...	247,502,000	10	<b>Canadian Security Intelligence Service</b>				
...	...	5,335,000	...	5,335,000	10a	Program expenditures				
...	...	...	176,250	176,250		Transfer from: TB Vote 10 <sup>(1)</sup>				
...	...	...	2,966,000	2,966,000		TB Vote 15 <sup>(1)</sup>				
...	247,502,000	5,335,000	3,142,250	255,979,250	(S)	Total—Vote 10	252,091,360	3,887,890	...	247,887,452
25,000	...	...	862,910	887,910		Spending of proceeds from the disposal of surplus Crown assets	887,315	...	595	701,612
25,000	247,502,000	5,335,000	4,005,160	256,867,160		Total Program—Budgetary	252,978,675	3,887,890	595	248,589,064



## Ministry Summary—Continued

Source of authorities					Disposition of authorities												
Available from previous years	As shown in			Total available for use	Vote	Used in the current year			Lapsed or (overexpended)		Available for use in subsequent years		Used in the previous year				
	\$	\$	\$			\$	\$	\$	\$	\$	\$						
Correctional Service																	
...	1,174,101,000	...	...	1,174,101,000	15	Penitentiary Service and National Parole Service—Operating expenditures								...			
...	...	13,139,260	...	13,139,260	15a	Transfer of \$20,600,000 from Solicitor General Vote 20								...			
...	...	6,464,000	...	6,464,000	15b	Penitentiary Service and National Parole Service—Operating expenditures								...			
...	...	20,600,000	...	20,600,000		Transfer from: Vote 20								...			
...	...	9,700,000	...	9,700,000		TB Vote 5 <sup>(1)</sup>								...			
...	...	901,741	...	901,741		TB Vote 10 <sup>(1)</sup>								...			
...	...	43,569,000	...	43,569,000		TB Vote 15 <sup>(1)</sup>								...			
...	1,174,101,000	19,603,260	74,770,741	1,268,475,001		Total—Vote 15								1,258,807,943	9,667,058	...	1,251,696,649
Penitentiary Service and National Parole Service—Capital expenditures																	
...	147,500,000	...	...	147,500,000	20	Penitentiary Service and National Parole Service—Capital expenditures								...			
...	...	4,214,000	...	4,214,000	20b	Transfer to Vote 15								...			
...	147,500,000	4,214,000	(20,600,000)	131,114,000		Total—Vote 20								125,954,960	5,159,040	...	130,136,729
...	201,000	...	(201,000)	...	(S)	Pensions and other employee benefits								...	...	...	
...	145,688,000	...	7,468,487	153,156,487	(S)	Contributions to employee benefit plans								153,156,487	...	...	137,598,000
15,724,287	84,000	...	(84,000)	15,724,287	(S)	CORCAN Revolving Fund								1,851,315	...	13,872,972	(10,724,375)
...	...	...	...	...	(S)	Spending of proceeds from the disposal of surplus								...	...	...	...
214,079	...	...	748,722	962,801	(S)	Crown assets								456,738	210,863	295,200	791,314
...	...	...	6,768	6,768	(S)	Forgiveness of loans								6,768	...	...	6,018
...	...	...	27,232	27,232	(S)	Refunds of amounts credited to revenues in previous years								27,232	...	...	4,264
15,938,366	1,467,574,000	23,817,260	62,136,950	1,569,466,576		Total budgetary								1,540,261,443	15,036,961	14,168,172	1,509,508,599
Loans to individuals under mandatory supervision and parolees through the Parolees' Loan Account, Appropriation Act No. 3, 1982-83. Limit \$50,000 (Net)																	
37,383	...	...	...	37,383	L14b	Total Program—Budgetary								...	...	42,048	(2,932)
...	...	...	...	...		Non-budgetary								...	...	...	...
15,938,366	1,467,574,000	23,817,260	62,136,950	1,569,466,576		Total Program—Budgetary								1,540,261,443	15,036,961	14,168,172	1,509,508,599
37,383	...	...	...	37,383		Non-budgetary								(4,665)	...	42,048	(2,932)

# National Parole Board

25	Program expenditures	26,251,000	...	2,474,416	...	26,251,000	...	2,474,416	...	26,251,000	...	30,515,013
25a	Program expenditures	...	...	...	...	...	...	...	...	...	...	3,956,000
25b	Program expenditures	...	...	1,050,000	...	1,050,000	...	1,050,000	...	1,050,000	...	5,000
	Transfer from: TB Vote 5 <sup>(i)</sup>	100,000	...	...	...	100,000	...	...	...	100,000	...	...
	TB Vote 10 <sup>(i)</sup>	110,000	...	...	...	110,000	...	...	...	110,000	...	...
	TB Vote 15 <sup>(i)</sup>	1,776,000	...	...	...	1,776,000	...	...	...	1,776,000	...	...
	Total—Vote 25	26,251,000	...	3,524,416	...	1,986,000	...	31,761,416	...	102,386	...	30,515,013
(S)	Contributions to employee benefit plans	...	...	...	...	585,243	...	4,803,243	...	...	...	3,956,000
(S)	Refunds of amounts credited to revenues in previous years	...	...	...	...	6,600	...	6,600	...	...	...	5,000
(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	...	...	21,558	...	21,833	...	...	...	15,440
275		...	...	...	...	...	...	...	...	...	...	42,734
275	Total Program—Budgetary	30,469,000	3,524,416	2,599,401	...	36,593,092	...	102,386	...	36,475,266	...	34,518,747
<b>Office of the Correctional Investigator</b>												
30	Program expenditures	2,537,000	...	...	...	2,537,000	...	...	...	...	...	...
30a	Program expenditures	...	...	87,450	...	87,450	...	...	...	...	...	...
	Transfer from: TB Vote 5 <sup>(i)</sup>	...	...	154,047	...	154,047	...	...	...	...	...	...
	TB Vote 15 <sup>(i)</sup>	...	...	71,000	...	71,000	...	...	...	...	...	...
	Total—Vote 30	2,537,000	87,450	225,047	...	2,849,497	...	...	...	117,882	...	2,516,259
(S)	Contributions to employee benefit plans	344,000	...	...	...	344,000	...	...	...	...	...	223,000
	Total Program—Budgetary	2,881,000	87,450	225,047	...	3,193,497	...	...	...	117,882	...	2,739,259
<b>Royal Canadian Mounted Police</b>												
35	Law enforcement—Operating expenditures	1,128,786,000	...	...	...	1,128,786,000	...	...	...	...	...	...
35a	Law enforcement—Operating expenditures	...	...	128,743,148	...	128,743,148	...	...	...	...	...	...
35b	Transfer of \$7,058,000 from Solicitor General	...	...	...	...	...	...	...	...	...	...	...
	Vote 40	...	...	41,261,447	...	41,261,447	...	...	...	...	...	...
	Transfer from: Vote 40	...	...	7,058,000	...	7,058,000	...	...	...	...	...	...
	TB Vote 10 <sup>(i)</sup>	...	...	644,543	...	644,543	...	...	...	...	...	...
	TB Vote 15 <sup>(i)</sup>	...	...	15,757,000	...	15,757,000	...	...	...	...	...	...
	Total—Vote 35	1,128,786,000	170,004,595	23,459,543	...	1,322,250,138	...	...	...	30,035,125	...	1,212,996,828
40	Law enforcement—Capital expenditures	198,292,000	...	...	...	198,292,000	...	...	...	...	...	...
40a	Law enforcement—Capital expenditures	...	...	4,277,000	...	4,277,000	...	...	...	...	...	...
	Transfer to Vote 35	...	...	(7,058,000)	...	(7,058,000)	...	...	...	...	...	...
	Total—Vote 40	198,292,000	4,277,000	(7,058,000)	...	195,511,000	...	...	...	3,329,118	...	148,667,353
(S)	Pensions and other employee benefits—Members of the Force	...	...	...	...	...	...	...	...	...	...	...
(S)	Contributions to employee benefit plans	209,072,000	...	46,128,129	...	255,200,129	...	...	...	...	...	231,341,011
(S)	Pensions under the <i>Royal Canadian Mounted Police Pensions Continuation Act</i>	37,336,000	...	6,720,579	...	44,056,579	...	...	...	...	...	33,837,955
(S)	To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty	23,000,000	...	2,468,684	...	25,468,684	...	...	...	...	...	...
		...	...	...	...	...	...	...	...	...	...	...
...		16,000,000	8,913,000	3,858,846	...	28,771,846	...	...	...	...	...	...



## Ministry Summary—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Vote			
	Main Estimates	Supplementary Estimates			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$		\$	\$	\$
	100,000	...	60,524	(S)	60,524	...	...
1,887,470	...	7,041,987	8,929,457	(S)	6,180,000	...	2,749,457
1,887,470	1,612,586,000	183,194,595	82,580,292		1,844,134,657	33,364,243	2,749,457
			1,880,248,357				1,635,110,437
<b>Royal Canadian Mounted Police External Review Committee</b>							
...	743,000	...	743,000	45			
...	...	...	37,900	45a			
...	...	...	29,000				
...	743,000	37,900	809,900	(S)	733,147	76,753	...
...	89,000	...	89,000		89,000	...	62,000
...	832,000	37,900	898,900		822,147	76,753	...
		29,000					698,226
<b>Royal Canadian Mounted Police Public Complaints Commission</b>							
...	3,969,000	...	3,969,000	50			
...	...	...	48,698	50a			
...	...	137,640	137,640				
...	...	194,000	194,000				
...	3,969,000	48,698	4,349,338	(S)	4,343,686	5,652	...
...	478,000	...	478,000		478,000	...	367,000
...	4,447,000	48,698	4,827,338		4,821,686	5,652	...
							4,653,027
17,853,674	3,476,831,418	265,741,603	3,913,673,033		3,814,747,798	81,990,015	16,935,220
37,383	...	...	37,383		(4,665)	...	42,048
							3,582,808,413
							(2,932)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.  
 (L) Non-budgetary authority (loan, investment or advance).  
 (i) Treasury Board Vote 5—Government contingencies.  
 Treasury Board Vote 10—Government wide-initiatives.  
 Treasury Board Vote 15—Compensation adjustments.

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in current year	Total authorities available	Total authorities available for use	Authorities used in current year	Authorities available for use	Total authorities available for use	Authorities used in current year	Authorities available for use	Total authorities available for use	Authorities used in current year	Authorities available for use	Total authorities available for use	Authorities used in current year	Authorities available for use	Total authorities available for use	Authorities used in current year	Authorities available for use
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Department</b>																		
Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership	18,899,698	16,903,101	461,110	5,608,841	5,398,772	...	...	...	...	...	...	...	...	...	...	24,969,649	22,762,983	...
First Nations policing program	25,415,465	23,244,722	71,179	49,256,564	47,417,823	...	...	...	...	...	...	...	...	...	...	74,743,208	70,733,724	...
Office of the Inspector General, CSIS	830,829	720,920	1,449	...	...	...	...	...	...	...	...	...	...	...	...	832,278	722,369	...
Executive services and corporate support	60,958,401	37,884,656	74,577	...	...	...	...	...	...	...	...	...	...	...	...	61,032,978	37,959,233	...
<b>Total Department—Budgetary</b>	<b>106,104,393</b>	<b>78,753,399</b>	<b>608,315</b>	<b>54,865,405</b>	<b>52,816,595</b>	...	...	...	...	...	...	...	...	...	...	<b>161,578,113</b>	<b>132,178,309</b>	...
<b>Canadian Security Intelligence Service—</b>																		
<b>Budgetary</b>	<b>256,867,160</b>	<b>252,978,675</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>256,867,160</b>	<b>252,978,675</b>	...
<b>Correctional Service</b>																		
Care	195,982,622	194,664,195	97,557	1,017,374	1,017,374	...	...	...	...	...	...	...	...	...	...	197,097,553	195,812,885	...
Custody	535,536,915	534,833,142	115,749,444	110,768,044	20,500	16,140	...	...	...	...	...	...	...	...	...	651,306,859	645,617,326	...
Reintegration—																		
Budgetary	473,191,613	464,991,448	14,925,382	14,967,758	1,772,500	1,757,352	...	...	...	...	...	...	...	...	...	489,889,495	481,716,558	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	37,383	(4,665)	...
Corporate management	214,187,957	214,029,128	341,617	295,915	918,808	938,316	...	...	...	...	...	...	...	...	...	215,448,382	215,263,359	...
CORCAN	90,874,287	87,815,811	1,550,000	1,402,424	...	...	...	...	...	76,700,000	87,366,920	...	...	...	...	15,724,287	1,851,315	...
<b>Sub-total—</b>	<b>1,509,773,394</b>	<b>1,496,333,724</b>	<b>132,664,000</b>	<b>127,565,457</b>	<b>3,729,182</b>	<b>3,729,182</b>	...	...	...	76,700,000	87,366,920	...	...	...	...	<b>1,569,466,576</b>	<b>1,540,261,443</b>	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	37,383	(4,665)	...
Non-budgetary	(76,700,000)	(87,366,920)	...	...	...	...	...	...	...	(76,700,000)	(87,366,920)	...	...	...	...	...	...	...
Revenues netted against expenditures	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
<b>Total Program—</b>	<b>1,433,073,394</b>	<b>1,408,966,804</b>	<b>132,664,000</b>	<b>127,565,457</b>	<b>3,729,182</b>	<b>3,729,182</b>	...	...	...	...	...	...	...	...	...	<b>1,569,466,576</b>	<b>1,540,261,443</b>	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	37,383	(4,665)	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

## Programs by Business Line—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>National Parole Board</b>												
Conditional release	29,156,079	29,586,659	...	...	35,000	24,000	...	...	...	...	29,191,079	29,610,659
Clemency and pardons	2,381,420	2,433,844	...	...	...	...	...	...	...	...	2,381,420	2,433,844
Corporate management	5,020,593	4,430,763	...	...	...	...	...	...	...	...	5,020,593	4,430,763
<b>Total Program—Budgetary</b>	<b>36,558,092</b>	<b>36,451,266</b>	<b>...</b>	<b>...</b>	<b>35,000</b>	<b>24,000</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>36,593,092</b>	<b>36,475,266</b>
<b>Office of the Correctional Investigator—Budgetary</b>	<b>3,091,689</b>	<b>2,973,807</b>	<b>101,808</b>	<b>101,808</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>3,193,497</b>	<b>3,075,615</b>
<b>Royal Canadian Mounted Police</b>												
Federal policing services	612,023,766	533,138,878	51,205,000	37,549,870	...	...	...	...	...	...	663,228,766	570,688,748
Contract policing services	1,364,667,787	1,360,955,120	72,710,000	88,160,906	...	...	...	...	...	...	466,673,916	479,512,259
National police services	318,394,015	318,160,305	57,004,000	38,654,782	386,080	364,913	12,561,000	10,471,651	...	...	363,223,095	346,708,349
Peacekeeping services	...	...	...	...	...	...	...	...	...	...	...	...
Protective policing services	144,127,423	149,951,184	3,434,000	10,989,382	...	...	35,000,000	21,371,971	...	...	112,561,423	139,568,595
Corporate infrastructure	223,111,776	251,157,395	11,158,000	16,826,943	53,415,614	53,250,630	13,124,233	13,578,262	...	...	274,561,157	307,656,706
Sub-total	2,662,324,767	2,613,362,882	195,511,000	192,181,883	53,801,694	53,615,543	1,031,389,104	1,015,025,651	...	...	1,880,248,357	1,844,134,657
Revenues netted against expenditures (1,031,389,104) (1,015,025,651)			...	...	...	...	(1,031,389,104)	(1,015,025,651)	...	...	...	...
<b>Total Program—Budgetary</b>	<b>1,630,935,663</b>	<b>1,598,337,231</b>	<b>195,511,000</b>	<b>192,181,883</b>	<b>53,801,694</b>	<b>53,615,543</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>1,880,248,357</b>	<b>1,844,134,657</b>
<b>Royal Canadian Mounted Police External Review Committee</b>												
Case review	885,799	809,046	13,101	13,101	...	...	...	...	...	...	898,900	822,147
<b>Total Program—Budgetary</b>	<b>885,799</b>	<b>809,046</b>	<b>13,101</b>	<b>13,101</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>898,900</b>	<b>822,147</b>
<b>Royal Canadian Mounted Police Public Complaints Commission</b>												
Receipt and review of public complaints	4,732,542	4,726,890	94,796	94,796	...	...	...	...	...	...	4,827,338	4,821,686
<b>Total Program—Budgetary</b>	<b>4,732,542</b>	<b>4,726,890</b>	<b>94,796</b>	<b>94,796</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>4,827,338</b>	<b>4,821,686</b>
<b>Total Ministry—Budgetary</b>	<b>3,472,248,732</b>	<b>3,383,997,118</b>	<b>328,993,020</b>	<b>320,565,360</b>	<b>112,431,281</b>	<b>110,185,320</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>3,913,673,033</b>	<b>3,814,747,798</b>
<b>Non-budgetary</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>37,383</b>	<b>(4,665)</b>

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
<b>Department Grants</b>							
Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership							
...	509,795	...	...	509,795	...	...	509,795
...	451,807	...	...	451,807	...	...	451,807
...	834,542	...	...	834,542	...	...	834,542
...	1,796,144	...	...	1,796,144	...	...	1,796,144
<b>Contributions</b>							
Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership							
Payments to the provinces, territories, public and private bodies in support of activities complementary to those of the Solicitor General							
...	2,553,056	...	1,259,641	3,602,628	210,069	...	2,451,602
First Nations policing program							
...	69,593,000	...	(20,336,436)	47,417,823	1,838,741	...	45,203,766
...	72,146,056	...	(19,076,795)	51,020,451	2,048,810	...	47,655,368
<b>Departmental Summary by Business Line</b>							
Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership							
...	4,349,200	...	1,259,641	5,398,772	210,069	...	4,247,746
...	69,593,000	...	(20,336,436)	47,417,823	1,838,741	...	45,203,766
...	73,942,200	...	(19,076,795)	52,816,595	2,048,810	...	49,451,512



Source of authorities						Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers	Total available for use		Used in the current year	Variance		Available for use in subsequent years	
	\$	Main Estimates	Supplementary Estimates					\$	\$	\$	\$
						<b>Correctional Service Grants</b>					
						Care					
...	122,000	...	(122,000)	...		Grant to the University of Saskatchewan, Department of Psychology for a chair in forensic psychology	...	...	...	...	...
...	60,000	...	(60,000)	...		Grant to the University of Saskatchewan College of Medicine for a psychiatric residency seat	...	...	...	...	...
...	182,000	...	(182,000)	...			...	...	...	...	...
						Reintegration					
						Grant to aboriginal communities for aboriginal correctional programs and services	...	...	...	...	35,000
...	200,000	...	(200,000)	...		Grant to the University of Saskatchewan, Department of Psychology for a chair in forensic psychology	117,957	4,043	...	...	115,291
...	...	...	...	...			117,957	4,043	...	...	150,291
...	200,000	...	(78,000)	122,000							
						Corporate management					
...	100,000	...	137,938	237,938		Penitentiary inmates accident compensation	236,665	1,273	...	...	97,982
...	201,000	...	(201,000)	...		(S) Pensions and other employee benefits	...	...	...	...	...
...	301,000	...	(63,062)	237,938			236,665	1,273	...	...	97,982
...	683,000	...	(323,062)	359,938		<b>Total—Grants</b>	<b>354,622</b>	<b>5,316</b>	...	...	<b>248,273</b>
						<b>Contributions</b>					
						Care					
...	...	...	1,017,374	1,017,374		Contributions for the purpose of providing physical and mental health care to the offender population	1,017,374	...	...	...	1,096,425
						Custody					
...	...	...	20,500	20,500		Contributions to non-profit organizations involved in community corrections operations, provinces and municipalities towards construction done by those bodies	16,140	4,360	...	...	240,295
						Reintegration					
...	716,000	...	187,448	903,448		Contributions for the purpose of providing parole services, individual and group inmate services, community education and involvement as they relate to correctional services and other complementary services	897,343	6,105	...	...	911,449



Payments to aboriginal communities for the delivery of aboriginal correctional programs and services										Items not required for the current year										742,052										5,000										1,763,325										260,000																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
...	1,135,000	...	(387,948)	747,052	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...</

## Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in	Adjustments and transfers		Total available for use	Used in the current year	Variance	Available for use in subsequent years
\$	\$	Main Estimates	Supplementary Estimates	\$	\$	\$	\$
...	386,080	...	...	386,080	364,913	21,167	...
<b>Contributions</b>							
National police services							
Contributions to non-Royal Canadian Mounted Police candidates attending Canadian Police College courses							
...	386,080	...	...	386,080	364,913	21,167	346,825
...	386,080	...	...	386,080	364,913	21,167	346,825
...	40,638,800	...	8,913,000	53,415,614	53,250,630	164,984	47,347,594
...	41,024,880	...	8,913,000	53,863,814	53,615,543	186,151	47,694,419
...	117,536,080	...	8,913,000	112,431,281	110,185,320	2,245,961	102,087,345
<b>Program Summary by Business Line</b>							
National police services							
Corporate infrastructure							
<b>Total Program</b>							
<b>Total Ministry</b>							

(S) Statutory transfer payment.

## Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
<b>Correctional Service</b>			
<b>Budgetary (respendable revenues)</b>			
Reintegration			
CORCAN	76,700,000	87,366,920	92,439,816
<b>Non-budgetary (respendable receipts)</b>			
Parolees' Loan Account	...	12,315	12,736
<b>Total Program—Budgetary</b>	<b>76,700,000</b>	<b>87,366,920</b>	<b>92,439,816</b>
<b>Non-budgetary</b>	<b>...</b>	<b>12,315</b>	<b>12,736</b>
<b>Royal Canadian Mounted Police</b>			
<b>Budgetary (respendable revenues)</b>			
Contract policing services	970,703,871	969,603,767	921,520,319
National police services	12,561,000	10,471,651	8,094,241
Protective policing services	35,000,000	21,371,971	...
Corporate infrastructure	13,124,233	13,578,262	9,761,093
<b>Total Program—Budgetary</b>	<b>1,021,389,104</b>	<b>1,015,025,651</b>	<b>939,375,653</b>
<b>Total Ministry—Budgetary</b>	<b>1,108,089,104</b>	<b>1,102,392,571</b>	<b>1,031,815,469</b>
<b>Non-budgetary</b>	<b>...</b>	<b>12,315</b>	<b>12,736</b>

## Revenues

	Current year	Previous year
	\$	\$
<b>Department</b>		
<b>Non-tax revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	226,256	198,966
Adjustments to prior year's payables	1,177,338	...
	<b>1,403,594</b>	<b>198,966</b>
Sales of goods and services—		
Other fees and charges	...	2,770
Proceeds from the disposal of surplus Crown assets	1,556	2,563
Miscellaneous non-tax revenues	(82,440)	6,250
<b>Total Department</b>	<b>1,322,710</b>	<b>210,549</b>
<b>Canadian Security Intelligence Service</b>		
<b>Non-tax revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	122,395	206,920
Adjustments to prior year's payables	260,843	8,312
	<b>383,238</b>	<b>215,232</b>
Sales of goods and services—		
Lease and use of public property	64,350	64,350
Services of a regulatory nature	1,492,305	2,667,325
Other fees and charges	387,308	348,758
	<b>1,943,963</b>	<b>3,080,433</b>
Proceeds from the disposal of surplus Crown assets	862,910	727,705
Miscellaneous non-tax revenues—		
Return on investments	26,592	22,739
Sundries	27,283	14,403
	<b>53,875</b>	<b>37,142</b>
<b>Total Program</b>	<b>3,243,986</b>	<b>4,060,512</b>

## Revenues—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
<b>Correctional Service</b>			<b>National Parole Board</b>		
Non-tax revenues—			Non-tax revenues—		
Refunds of previous years' expenditures—			Refunds of previous years' expenditures—		
Refund of previous years' expenditures	759,425	508,841	Refunds of previous years' expenditures	13,725	41,657
Refund of expenditures pertaining to capital purchases	...	36,246	Adjustments to prior year's payables	17,134	...
Adjustments to prior year's payables	1,328,059	1,864,005			
	2,087,484	2,409,092		30,859	41,657
Sales of goods and services—			Sales of goods and services—		
Lease and use of public property—			Services of a non-regulatory nature	704,063	1,052,962
Rentals	28,242	15,004	Sales of goods and information products	760	170
Board and lodging—Inmates	589,733	865,558		704,823	1,053,132
	617,975	880,562			
			Proceeds from the disposal of surplus Crown assets	21,558	33,284
Services of a non-regulatory nature—					
Meal sales	14,753	15,627	Miscellaneous non-tax revenues	2,027	4,546
Psychiatric services—Contracted	879,987	772,038	<b>Total Program</b>	<b>759,267</b>	<b>1,132,619</b>
Inmate maintenance—Contracted (federal-provincial agreements)	1,483,683	1,719,418			
Laundry service	1,050	810	<b>Royal Canadian Mounted Police</b>		
Access to information fees	1,797	2,015	Non-tax revenues—		
Inmate work projects	...	41,946	Return on investments—		
	2,381,270	2,551,854	Other accounts—		
			Loans and advances to persons posted abroad—		
Sales of goods and information products—			Interest	8,103	14,543
Sale of manufactured products	9,130,032	8,460,072	Transfer of profit	170,130	(186,149)
CORCAN sales—				178,233	(171,606)
Sale of manufactured products	84,562,674	92,228,849			
	93,692,706	100,688,921			
	647,923	210,966			
Other fees and charges	97,339,874	104,332,203			
Proceeds from the disposal of surplus Crown assets			Refunds of previous years' expenditures—		
Miscellaneous non-tax revenues—			Repayment for services rendered to other government departments	175,485	231,504
Fines and forfeitures	748,722	710,193	Repayment for operating expenditures and management goods or service	2,314,618	...
Provincial sales tax commissions	189,905	201,922	Recovery of prior year loss of money	1,343	...
Telephone commissions	1,831	2,758	Repayment for repairs to motor vehicles	...	26
Claims for the Crown	99,821	156,558	Sundries	...	5,845,728
Sundries	43,462	15,713	Adjustments to prior year's payables	6,068,486	10,477,690
	440,130	151,078			
	775,149	528,029		8,559,932	16,554,948
<b>Total Program</b>	<b>100,951,229</b>	<b>107,979,617<sup>(1)</sup></b>	Sales of goods and services—		
			Services of a regulatory nature—		
			Access to information	6,309	9,559
			Services of a non-regulatory nature—		
			Police services to local governments	(1,196,219)	(84,413,938)
			Services to provincial and territorial governments	617,301,511	(152,712,714)

	Current year	Previous year
	\$	\$
Receipts from Crown corporations for other than real property	364,691,123	...
Other fees	36,009,459	1,179,452,360
Other revenue from rights and royalties	400,695	...
License fees	3,696	3,248
Paid parking	80,945	116,746
Rental of residential buildings	5,987,523	5,466,582
Rental of non-residential buildings	10,460	11,000
Sale of kit and clothing to members	295,031	316,696
Sales of information products	88,487	65,516
Sales of other goods	3,453,224	1,512,124
Other services	6,209,063	1,712,070
	1,033,334,998	951,529,690
Other fees and charges—		
Services to provincial and territorial governments	605,535	(3,588,541)
Deferred revenues	4,446,344	...
Operating expenses	...	675
Sundries	6,417,104	3,103,713
	11,468,983	(484,153)
	1,044,810,290	951,055,096
Proceeds from the disposal of surplus Crown assets	7,041,987	7,507,217
<b>Total Program</b>	<b>1,060,590,442</b>	<b>974,945,655<sup>(1)</sup></b>
<b>Royal Canadian Mounted Police External Review Committee</b>		
<b>Non-tax revenues—</b>		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	37,439	...
<b>Total Program</b>	<b>37,439</b>	<b>...</b>
<b>Ministry Summary</b>		
Non-tax revenues—		
Return on investments	178,233	(171,606)
Refunds of previous years' expenditures	12,502,546	19,419,895
Sales of goods and services	1,144,798,950	1,059,523,734
Proceeds from the disposal of surplus Crown assets	8,676,733	8,980,962
Miscellaneous non-tax revenues	748,611	575,967
<b>Total Ministry</b>	<b>1,166,905,073</b>	<b>1,088,328,952<sup>(1)</sup></b>

(1) Amends reporting in previous year's Public Accounts.





# SECTION 22

2002-2003

*PUBLIC ACCOUNTS OF CANADA*

## Transport

Department

Canada Mortgage and Housing  
Corporation

Canada Post Corporation

Canadian Transportation Agency

Civil Aviation Tribunal

Royal Canadian Mint

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## Department

### Objectives

Ensure high standards for a safe and secure transportation system.

Contribute to Canada's economic growth and social development.

Protect the physical environment.

### Business Line Descriptions

#### Policy

The Policy business line encompasses the development of transportation policies and legislative changes which contribute to an efficient and effective Canadian transportation system. Also included is the monitoring and analysis of the Canadian transportation system, annual reporting (*Canada Transportation Act*), economic studies, and program evaluations. Crown corporations funding and analysis is also provided.

#### Programs and divestiture

The Programs and divestiture business line negotiates for the divestiture of harbours, ports and airports to local interests; operates airports, harbours and ports until their transfer; operates federally-owned remote airports and remote harbours and ports; administers airport, port, highway and bridge subsidy programs; performs landlord and monitoring functions for the Department including for harbours, ports and airports and air navigation system sites; and administers an Environmental stewardship program for federal transportation assets.

#### Safety and security

The Safety and security business line develops national legislation, standards and regulations and implements

monitoring, testing, inspection, education, research and development and subsidy programs to promote safety and security in the aviation, marine, rail and road modes and delivers aircraft services to government and other transportation bodies.

#### Departmental administration

The Departmental administration business line provides financial, administration, informatics, human resource, internal and external communication, legal and executive services to the Department.

## Canada Mortgage and Housing Corporation

### Objectives

To improve housing choice and affordability for Canadians; to improve housing and living conditions for Canadians; to support market competitiveness, job creation and housing sector well-being; and to be a progressive and responsive organization.

## Canada Post Corporation

### Objectives

The objective of the Corporation is to establish and operate a postal service.

## Canadian Transportation Agency

### Objectives

To contribute to the attainment of an efficient and accessible Canadian transportation system that serves the needs of shippers, carriers, travellers and other users.

## Business Line Descriptions

### Canadian Transportation Agency

The Canadian Transportation Agency program is responsible for processing matters that come under the jurisdiction of the *Canada Transportation Act* and other related legislation, as they affect the rail, air and marine activities within federal jurisdiction. It examines applications, hears complaints and conducts investigations. It administers various competitive access and dispute resolution provisions relating to matters between railways and other affected parties such as shippers, municipalities, utility companies, landowners and other railways. The Agency determines CN's and CP's respective annual revenue entitlement for western grain movements and whether or not each has exceeded it. It also undertakes statutory costing activities. It protects the interests of consumers and carriers by ensuring that air carriers operating to, from and within Canada meet certain minimum economic requirements. To this end, it administers an air carrier licensing system, international air agreements and international air tariffs. Consumers' interests are also protected through an Air travel complaints program and a certificate of fitness system for railways. It is also responsible for ensuring that undue obstacles to the mobility of persons with disabilities are removed from federally regulated transportation services and facilities.

## Civil Aviation Tribunal

### Objectives

To provide the aviation community with the opportunity to have enforcement and licensing decisions of the Minister of Transport reviewed by an independent body.

*Review and appeal hearings*

Provides for the operation of an independent Civil Aviation Tribunal to respond to requests from the aviation community for review of enforcement and licensing decisions taken by the Minister of Transport under the *Aeronautics Act*; and to conduct hearings into such appeals. At the conclusion of a hearing, the Tribunal may confirm the Minister's decision, substitute its own decision, or refer the matter back to the Minister for reconsideration.

**Royal Canadian Mint**

**Objectives**

- To produce and arrange for the production and supply of coins of the currency of Canada;
- to produce coins of the currency of countries other than Canada;
- to melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and
- to make medals, plaques and other things as are incidental to the powers of the Mint.

## Source of authorities

Available from previous years	As shown in						Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	\$			\$	\$	\$
...	97,092,000	...	...	...	97,092,000	1	Operating expenditures				
...	...	...	15,443,010	...	15,443,010	1a	Transfer of \$16,616,000 from Transport Vote 5				
...	...	...	...	...	...	1b	Transfer of \$4,148,799 from Transport Vote 5				
...	...	...	...	20,764,799	20,764,799		Transfer from: Vote 5				
...	...	...	...	3,708,252	3,708,252		TB Vote 5 <sup>(1)</sup>				
...	...	...	...	18,459,000	18,459,000		TB Vote 15 <sup>(1)</sup>				
...	97,092,000	15,443,011	42,932,051	...	155,467,062		Total—Vote 1	154,351,625	1,115,437	...	190,134,418
...	104,000,000	...	...	...	104,000,000	5	Capital expenditures				
...	...	...	...	(20,764,799)	(20,764,799)		Transfer to: Vote 1				
...	...	...	...	(3,663,999)	(3,663,999)		Vote 20				
...	104,000,000	...	...	(24,438,798)	79,571,202		Total—Vote 5	54,152,447	25,418,755	...	110,610,610
...	376,347,000	...	...	...	376,347,000	10	Grants and contributions				
...	...	...	33,427,368	...	33,427,368	10a	Contributions				
...	...	...	...	(9,767,999)	(9,767,999)		Transfer to Vote 20				
...	376,347,000	33,427,368	(9,767,999)	(9,767,999)	400,006,369		Total—Vote 10	264,392,751	135,613,618	...	343,013,000
...	83,740,000	...	...	...	83,740,000	15	Payments to the Jacques Cartier and Champlain Bridges Inc.				
...	32,949,000	...	...	...	32,949,000	20	Payments to Marine Atlantic Inc.	80,134,692	3,605,308	...	92,860,000
...	...	...	...	...	...	20a	Transfer of \$3,663,999 from Transport Vote 5				
...	...	...	...	...	...	20b	Transfer of \$9,767,999 from Transport Vote 10				
...	...	...	...	3,663,999	3,663,999		Transfer from: Vote 5				
...	...	...	...	9,767,999	9,767,999		Vote 10				
...	32,949,000	2	13,431,998	46,381,000	46,381,000		Total—Vote 20	46,381,000	...	...	36,784,000
...	255,701,000	...	...	...	255,701,000	25 26a	Payments to VIA Rail Canada Inc. Payments to Old Port of Montreal Corporation Inc. for operating and capital expenditures—Transfer of \$1 from Privy Council Vote 60 Transfer from Privy Council Vote 60	255,701,000	...	...	310,201,000
...	...	18,400,000	...	...	18,400,000						
...	...	...	...	1	1						
...	...	...	...	...	...		Total—Vote 26a	18,400,000	1	...	11,325,000 <sup>(2)</sup>
...	...	...	...	...	...	27a	Payments to Queens Quay West Land Corporation—Transfer of \$4,000,000 from Public Works and Government Services Vote 15 Government Services Vote 15 Transfer from Public Works and Government Services Vote 15				
...	...	...	...	4,000,000	4,000,000		Total—Vote 27a	4,000,000	1	...	4,000,000 <sup>(2)</sup>



...	65,218	...	1,728	66,946	(S)	Minister of Transport—Salary and motor car allowance	66,946	...	...	67,988
...	3,300,000	...	(145)	3,299,855	(S)	Victoria Bridge, Montreal—Termination of tolls and rehabilitation work on the roadway portion of the bridge (Vote 107, <i>Appropriation Act No. 5, 1963</i> )	3,299,855	...	...	3,072,245
...	52,972,000	...	5,392,653	58,364,653	(S)	Contributions to employee benefit plans	58,364,653	...	...	50,511,001
...	1,900,000	...	(158,282)	1,741,718	(S)	Payments in respect of St. Lawrence Seaway agreements	1,741,718	...	...	1,496,275
...	49,900,000	...	(943,621)	48,956,379	(S)	Northumberland strait crossing subsidy payment	48,956,379	...	...	48,324,527
1,036,331	...	...	4,108,045	5,144,376	(S)	Spending of proceeds from the disposal of surplus Crown assets	3,092,450	...	2,051,926	6,341,538
...	...	323,378,000	(63,901,000)	259,477,000	(S)	Payments to the Canadian Air Transport Security Authority for operating and capital expenditures	259,477,000	...	...	...
...	...	...	39,556	39,556	(S)	Refunds of amounts credited to revenues in previous years	39,556	...	...	120
1,036,331	1,057,966,218	390,648,382	(29,293,813)	1,420,357,118		Total Department—Budgetary	1,252,552,072	165,753,120	2,051,926	1,208,741,722
...	...	...	...	...	28a	Canada Mortgage and Housing Corporation <sup>(2)</sup>				
...	...	85,267,250	...	85,267,250		Operating expenditures—Transfer of \$1,913,250,000 from Privy Council Vote 5				
...	...	...	1,913,250,000	1,913,250,000		Transfer from Privy Council Vote 5				
...	...	85,267,250	1,913,250,000	1,998,517,250		Total—Vote 28a	1,978,801,550	19,715,700	...	1,909,887,000
...	...	85,267,250	1,913,250,000	1,998,517,250		Total budgetary	1,978,801,550	19,715,700	...	1,909,887,000
...	...	...	...	...	(S)	(L) Advances under the <i>National Housing Act</i> (Gross)	(217,711,372)	(1,688,628)	...	(225,779,078)
...	...	85,267,250	1,913,250,000	1,998,517,250		Total Program—Budgetary	1,978,801,550	19,715,700	...	1,909,887,000 <sup>(2)</sup>
...	...	...	...	...		Non-budgetary	(217,711,372)	(1,688,628)	...	(225,779,078) <sup>(2)</sup>
...	...	...	...	...	29a	Canada Post Corporation <sup>(3)</sup>				
...	...	...	...	...		Payments to the Canada Post Corporation for special purposes—Transfer of \$237,210,000 from Privy Council Vote 10				
...	...	...	...	...		Transfer from Privy Council Vote 10				
...	...	1	237,210,000	237,210,001		Total—Vote 29a	237,210,000	1	...	247,209,996
...	...	1	237,210,000	237,210,001		Total budgetary	237,210,000	1	...	247,209,996
...	...	...	...	...	(S)	(L) Loans to the Corporation pursuant to the <i>Canada Post Corporation Act</i> , sections 28, 29 and 30. Aggregate limit \$500,000,000 (Net)	...	...	500,000,000	...
...	...	...	...	...		Total Program—Budgetary	237,210,000	1	...	247,209,996 <sup>(2)</sup>
...	...	...	...	...		Non-budgetary	...	...	500,000,000	...

## Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Disposition of authorities			
	Main Estimates	Supplementary Estimates	Adjustments and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
\$	\$	\$	\$	\$		\$	\$	\$	
...	21,614,000	...	...	21,614,000	30	Canadian Transportation Agency			
...	...	2,007,472	...	2,007,472	30a	Program expenditures			
...	...	...	136,200	136,200		Transfer from: TB Vote 10 <sup>(1)</sup>			
...	...	...	1,260,000	1,260,000		TB Vote 15 <sup>(1)</sup>			
...	21,614,000	2,007,472	1,396,200	25,017,672	(S)	Total—Vote 30			
...	3,199,000	...	651,369	3,850,369	(S)	Contributions to employee benefit plans			
468	...	...	...	468		Spending of proceeds from the disposal of surplus Crown assets			
468	24,813,000	2,007,472	2,047,569	28,868,509		Total Program—Budgetary			
...	907,000	...	...	907,000	35	Civil Aviation Tribunal			
...	...	267,070	...	267,070	35a	Program expenditures			
...	...	...	35,000	35,000		Transfer from TB Vote 15 <sup>(1)</sup>			
...	907,000	267,070	35,000	1,209,070	(S)	Total—Vote 35			
...	107,000	...	8,932	115,932		Contributions to employee benefit plans			
...	1,014,000	267,070	43,932	1,325,002		Total Program—Budgetary			
...	...	...	...	...	(S)	Royal Canadian Mint <sup>(2)</sup>			
...	...	...	75,000,000	75,000,000		(L) Loans to the Mint pursuant to the <i>Royal Canadian Mint Act</i> :			
...	...	...	...	...		Subsection 20(1) the aggregate of amounts outstanding at any time shall not exceed \$75,000,000, March 11, 1999 (Net)			
...	...	...	75,000,000	75,000,000		Total Program—Non-budgetary			
1,036,799	1,083,793,218	478,190,175	2,123,257,688	3,686,277,880		Total Ministry—Budgetary			
...	...	...	355,600,000	355,600,000		Non-budgetary			
...	...	...	...	...		Total Program—Non-budgetary			
...	...	...	...	...		Total Program—Non-budgetary			
...	...	...	...	...		Total Program—Non-budgetary			
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...	...	...	...	...		Total Program—Non-budgetary			
...	...	...	...	...		Total Program—Non-budgetary			
...	...	...	...	...		Total Program—Non-budgetary			
...	...	...	...	...		Total Program—Non-budgetary			
...	...	...	...	...		Total Program—Non-budgetary			
...	...	...	...	...		Total Program—Non-budgetary			
...	...	...	...	...		Total Program—Non-budgetary			
...	...	...	...	...		Total Program—Non-budgetary			
...	...	...	...	...		Total Program—Non-budgetary			
...	...	...	...	...		Total Program—Non-budgetary			
...	...	...	...	...		Total Program—Non-budgetary			
...	...	...	...	...		Total Program—Non-budgetary			
...	...	...	...	...		Total Program—Non-budgetary			
...	...	...	...	...		Total Program—Non-budgetary			
...	...	...	...	...		Total Program—Non-budgetary			
...	...	...	...	...		Total Program—Non-budgetary			
...	...	...	...	...					

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Policy	341,084,330	339,809,158	1,130,000	1,075,627	72,610,922	64,437,791	630,000	734,007	...	...	...	...	...	...	...	414,195,252	404,588,569	...
Programs and divestiture	168,761,757	164,911,932	43,156,333	22,295,226	335,196,510	212,387,682	331,795,700	330,311,190	...	...	...	...	...	...	...	215,318,900	69,283,650	...
Safety and security	622,694,482	623,320,358	20,895,000	17,432,412	44,335,171	39,723,511	51,301,300	52,478,971	...	...	...	...	...	...	...	636,643,353	627,987,310	...
Departmental administration	139,877,613	137,604,375	15,784,000	14,753,314	100,000	100,000	1,562,000	1,765,146	...	...	...	...	...	...	...	154,199,613	150,692,543	...
Sub-total	1,272,418,182	1,265,645,823	80,965,333	55,546,579	452,262,603	316,648,984	385,289,000	385,289,314	...	...	...	...	...	...	...	1,420,357,118	1,252,552,072	...
Revenues netted against expenditures (385,289,000)	...	...	...	...	...	...	(385,289,000)	(385,289,314)	...	...	...	...	...	...	...	...	...	...
Total Department—Budgetary	887,129,182	880,356,509	80,965,333	55,546,579	452,262,603	316,648,984	...	...	...	...	...	...	...	...	...	1,420,357,118	1,252,552,072	...
Canada Mortgage and Housing Corporation— <sup>(1)</sup>	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Budgetary	1,998,517,250	1,978,801,550	...	...	...	...	...	...	...	...	...	...	...	...	...	1,998,517,250	1,978,801,550	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	(219,400,000)	(217,711,372)	(217,711,372)
Canada Post Corporation— <sup>(1)</sup>	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Budgetary	237,210,001	237,210,000	...	...	...	...	...	...	...	...	...	...	...	...	...	237,210,001	237,210,000	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	500,000,000	...	...
Canadian Transportation Agency—	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Budgetary	27,446,509	27,037,525	1,422,000	940,972	...	...	...	...	...	...	...	...	...	...	...	28,868,509	27,978,497	...
Civil Aviation Tribunal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Review and appeal hearings	1,325,002	1,113,487	...	...	...	...	...	...	...	...	...	...	...	...	...	1,325,002	1,113,487	...
Total Program—Budgetary	1,325,002	1,113,487	...	...	...	...	...	...	...	...	...	...	...	...	...	1,325,002	1,113,487	...
Royal Canadian Mint— <sup>(1)</sup>	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	75,000,000	...	...
Total Ministry—	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Budgetary	3,151,627,944	3,124,519,071	82,387,333	56,487,551	452,262,603	316,648,984	...	...	...	...	...	...	...	...	...	3,686,277,880	3,497,655,606	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	355,600,000	(217,711,372)	(217,711,372)

(1) During the year, Canada Mortgage and Housing Corporation, Canada Post Corporation and Royal Canadian Mint were transferred from Privy Council.

## Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
<b>Department Grants</b>							
<b>Policy</b>							
Grant to the Province of British Columbia in respect of the provision of ferry and coastal freight and passenger services							
...	23,539,300	...	...	23,377,120	162,180	...	22,953,695
...	...	...	...	...	...	...	99,318,413
...	23,539,300	...	...	23,377,120	162,180	...	122,272,108
<b>Programs and divestiture</b>							
...	...	...	...	...	...	...	19,800,000
<b>Safety and security</b>							
Grant to the International Civil Aviation Organization for the Safety oversight program							
...	100,000	...	...	100,000	...	...	250,000
...	...	...	...	...	...	...	8,819,033
...	100,000	...	...	100,000	...	...	9,069,033
...	23,639,300	...	...	23,477,120	162,180	...	151,141,141
<b>Contributions</b>							
<b>Policy</b>							
Contributions for non-VIA Rail passenger services:							
...	2,000,000	...	...	2,000,000	...	...	2,000,000
...	...	...	244,200	173,298	70,902	...	...
...	2,100,000	...	...	2,100,000	...	...	2,100,000
...	625,000	...	1,875,000	2,500,000	...	...	2,500,000
...	8,036,000	...	...	8,027,000	9,000	...	7,895,000
...	20,100,200	...	(244,200)	16,045,043	3,810,957	...	16,416,149
Payment to the Canadian Wheat Board for the acquisition and leasing of hopper cars for the transportation of grain in Western Canada							
...	1,192,000	...	(38,000)	963,574	190,426	...	1,016,156
...	188,000	...	(78,000)	91,201	18,799	...	181,945
...	600,000	...	...	600,000	...	...	600,000
...	518,850	...	423,245	758,038	184,057	...	1,494,251
...	10,100,000	...	(4,900,000)	5,200,000	...	...	500,000



...	18,200,000	...	(14,381,000)	3,819,000	...	329,979	3,489,021	...	...
...	9,300,000	...	(7,800,000)	1,500,000	...	1,264,512	235,488	...	...
Strategic highway infrastructure program:									
...	...	...	...	784,827	784,827	782,827	2,000	...	805,948
...	...	...	...	187,500	187,500	187,500	...	...	125,000
...	...	...	...	38,000	38,000	37,699	301	...	54,000
...	...	...	...	...	...	...	...	...	34,000
...	...	...	...	...	...	...	...	...	...
...	72,960,050	...	(23,888,428)	49,071,622	...	41,060,671	8,010,951	...	35,722,449
Programs and divestiture									
Contributions for the operation of municipal or other									
airports:									
...	1,822,100	...	266,900	2,089,000	...	1,752,136	336,864	...	2,195,611
...	40,000,000	...	(4,000,000)	36,000,000	...	32,386,530	3,613,670	...	43,314,019
Original program									
Airports capital assistance program									
Newfoundland and Labrador—Construct runways and related									
facilities in Labrador (Davis Inlet, Charlottetown Square									
Island, Black Tickle, Paradise River, Fogo Island, Fox									
Harbour, Cartwright, Makkovik, Mary's Harbour, Nain,									
Rigolet, Port Hope Simpson, Postville, Hopedale and									
Williams Harbour)									
...	350,900	...	291,783	642,683	...	587,516	55,167	...	1,938,237
Contributions to provinces toward highway improve-									
ments to enhance overall efficiency and promote									
safety while encouraging, from a regional eco-									
nomic perspective, industrial development and									
tourism:									
New Brunswick									
...	30,763,758	...	7,618,481	38,382,239	...	38,382,239	...	...	14,927,096
...	2,632,000	...	(132,000)	2,500,000	...	2,301,787	198,213	...	4,192,709
...	...	...	1,475,000	1,475,000	...	1,100,000	375,000	...	...
...	34,099,395	...	(16,728,566)	17,370,829	...	16,302,612	1,068,217	...	33,783,854
TransCanada Highway Agreement—Newfoundland and									
Labrador									
(S) Payments to the Canadian National Railway Company									
in respect of the termination of the collection of tolls									
on the Victoria Bridge, Montreal and for rehabilitation									
work on the roadway portion of the bridge									
...	3,300,000	...	(145)	3,299,855	...	3,299,855	...	...	3,072,245
...	49,900,000	...	(943,621)	48,956,379	...	48,956,379	...	...	48,324,527
(S) Northumberland strait crossing subsidy									
payment									
for policing services in respect of the Confederation									
...	230,000	...	...	230,000	...	230,000	...	...	227,000
Bridge									
Contribution to the Thompson Regional Airport Authority									
for the cost associated with the rehabilitation of runway									
...	275,600	...	28,373	303,973	...	299,645	4,328	...	20,748
...	17,131,384	...	(67,713)	22,491,039	...	22,102,034	389,005	...	21,574,353
Port Divestiture Fund									
Strategic highway infrastructure program:									
...	128,420,443	...	(598,653)	127,821,790	...	25,801,915	102,019,875	...	1,997,891
...	...	...	16,523,460	16,523,460	...	7,666,426	8,857,034	...	...
Highway component									
Border Crossing Transportation Initiative									
Action Plan 2000 for climate change:									
...	8,750,000	...	(3,463,570)	5,286,430	...	...	5,286,430	...	...
...	1,480,420	...	(1,059,420)	421,000	...	40,440	380,560	...	...
Urban showcase									
Freight initiatives									



Available from previous years	Source of authorities			Disposition of authorities		
	As shown in			Used in the current year	Variance	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments and transfers			
\$	\$	\$	\$	\$	\$	\$
...	...	...	9,829,172	9,829,172	...	...
...	...	...	166,000	166,000	...	264,000
...	...	...	300,000	95,000	205,000	561,401
...	...	...	873,163	873,163	...	661,569
...	...	...	86,498	71,582	14,916	...
...	...	...	148,000	148,300	(300)	110,000
...	...	...	...	...	...	2,892,861
...	319,156,000	5,427,368	10,613,142	212,387,682	122,808,828	194,168,146
...	7,495,000	...	...	7,494,991	9	7,495,000
...	200,000	...	...	200,000	...	200,000
...	284,700	...	(284,300)	...	400	...
...	236,389	...	4,558	241,147	...	241,147
...	198,130	...	3,817	201,947	...	201,947
...	405,809	...	7,818	413,627	...	413,627
...	290,431	...	5,596	296,027	...	296,027
...	967,311	...	18,636	985,947	...	985,947
...	1,459,587	...	28,120	1,487,707	...	1,487,707
...	359,658	...	373,476	733,173	(39)	...
...	378,887	...	7,300	386,187	...	386,187
...	667,330	...	12,857	680,187	...	680,187
...	505,802	...	9,745	515,547	...	515,546
...	171,208	...	3,299	174,507	...	174,507
...	171,208	...	3,299	174,507	...	174,507
...	...	28,000,000	2,000,000	25,368,760	4,631,240	...
...	...	...	269,300	269,250	50	125,700
...	13,791,650	28,000,000	2,463,521	39,623,511	4,631,660	13,378,036

Departmental administration Contribution to Society for 100th Anniversary of Flight						
...	...	...	100,000	100,000	100,000	...
...	...	...	...	...	...	...
..	405,907,700	33,427,368	(10,711,765)	428,623,303	293,171,864	243,268,631
Total—Contributions						
Ministry Summary by Business Line						
...	96,499,350	...	(23,888,428)	72,610,922	64,437,791	157,994,557
...	319,156,000	5,427,368	10,613,142	335,196,510	212,387,682	213,968,146
...	13,891,650	28,000,000	2,463,521	44,355,171	39,723,511	22,447,069
...	...	...	100,000	100,000	100,000	...
...	429,547,000	33,427,368	(10,711,765)	452,262,603	316,648,984	394,409,772
Total Ministry						
...	429,547,000	33,427,368	(10,711,765)	452,262,603	316,648,984	394,409,772

(S) Statutory transfer payment.

## Details of Spendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year	Departmental administration		Total Ministry— Budgetary
				Recoveries for training and computer services	Miscellaneous revenues and recoveries	
Budgetary (respendable revenues)						
Policy						
Air services forecast	...	274,132	262,463	30,000	123,850	234,344
Sundries	630,000	459,875	318,895	887,000	669,549	182,266
				645,000	971,747	927,295
	630,000	734,007	581,358	1,562,000	1,765,146	1,343,905
Programs and divestiture						
Harbours and ports revenues (net of commissions)	13,215,000	11,535,246	14,264,822	385,289,000	385,289,314	340,169,573
Airports rentals	8,157,000	8,166,851	5,839,026			
Airports concessions	1,734,000	1,841,091	1,692,894			
Airports landing fees	5,210,700	5,181,092	4,438,519			
Airports general terminal fees	3,497,000	3,700,218	2,895,607			
Airports lease and chattle payments	299,517,000	299,550,946	248,270,611			
Miscellaneous revenues and recoveries	465,000	335,746	1,004,440			
	331,795,700	330,311,190	278,405,919			
Safety and security						
Sales, rentals, licences and services	...	3,611,645	2,520,497			
Aviation safety services	11,204,000	9,197,762	9,330,982			
Revenues and recoveries from other governments for aircraft services	24,273,000	23,453,878	31,018,099			
Recoveries from Transportation Safety Board of Canada—Provision of flying services	400,000	478,914	537,189			
Revenues and recoveries from research and development activities	5,071,000	3,756,750	5,204,157			
NAV CANADA—Aircraft services	1,975,000	2,093,220	2,167,930			
Road safety fees	460,000	...	...			
Marine safety fees	7,377,000	8,463,750	7,591,013			
Shortline rail inspections and other revenue	50,000	111,734	135,377			
Miscellaneous revenues and recoveries	491,300	1,311,318	1,333,147			
	51,301,300	52,478,971	59,838,391			

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year	Departmental administration		Total Ministry— Budgetary
				Recoveries for training and computer services	Miscellaneous revenues and recoveries	
Budgetary (respendable revenues)						
Policy						
Air services forecast	...	274,132	262,463	30,000	123,850	234,344
Sundries	630,000	459,875	318,895	887,000	669,549	182,266
				645,000	971,747	927,295
	630,000	734,007	581,358	1,562,000	1,765,146	1,343,905
Programs and divestiture						
Harbours and ports revenues (net of commissions)	13,215,000	11,535,246	14,264,822	385,289,000	385,289,314	340,169,573
Airports rentals	8,157,000	8,166,851	5,839,026			
Airports concessions	1,734,000	1,841,091	1,692,894			
Airports landing fees	5,210,700	5,181,092	4,438,519			
Airports general terminal fees	3,497,000	3,700,218	2,895,607			
Airports lease and chattle payments	299,517,000	299,550,946	248,270,611			
Miscellaneous revenues and recoveries	465,000	335,746	1,004,440			
	331,795,700	330,311,190	278,405,919			
Safety and security						
Sales, rentals, licences and services	...	3,611,645	2,520,497			
Aviation safety services	11,204,000	9,197,762	9,330,982			
Revenues and recoveries from other governments for aircraft services	24,273,000	23,453,878	31,018,099			
Recoveries from Transportation Safety Board of Canada—Provision of flying services	400,000	478,914	537,189			
Revenues and recoveries from research and development activities	5,071,000	3,756,750	5,204,157			
NAV CANADA—Aircraft services	1,975,000	2,093,220	2,167,930			
Road safety fees	460,000	...	...			
Marine safety fees	7,377,000	8,463,750	7,591,013			
Shortline rail inspections and other revenue	50,000	111,734	135,377			
Miscellaneous revenues and recoveries	491,300	1,311,318	1,333,147			
	51,301,300	52,478,971	59,838,391			

Department	Current year		Previous year	
	\$	\$	\$	\$
<b>Non-tax revenues—</b>				
Return on investments— <sup>(1)</sup>				
Loans, investments and advances—				
Canada Lands Company Limited—Dividends	4,599,990		15,500,000 <sup>(2)</sup>	
Canada Post Corporation—Dividends	16,700,000		21,100,000 <sup>(3)</sup>	
St. Lawrence Seaway Management Corporation	110,027	31,976		
Saint John Port Authority	229,571	248,415		
Prince Rupert Port Authority	100,600	117,853		
St. John's Port Authority	78,160	76,838		
Halifax Port Authority	536,996	540,177		
Trois-Rivières Port Authority	100,650	99,553		
Vancouver Port Authority	3,852,842	3,844,502		
Port Alberni Port Authority	59,284	53,790		
Toronto Port Authority	53,946	547,361		
Sepi-Ilas Port Authority	156,753	268,199		
Quebec Port Authority	318,428	299,084		
Montréal Port Authority	3,184,674	3,311,667		
Thunder Bay Port Authority	71,404	75,155		
Windsor Port Authority	28,556	28,870		
Hamilton Port Authority	388,500	199,357		
Nanaimo Port Authority	98,865	189,867		
North Fraser Port Authority	55,900	111,486		
Fraser River Port Authority	292,096	222,235		
Bellevue Port Authority	122,330	123,011		
Saguenay Port Authority	35,813	44,390		
	31,175,385	47,033,786		
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	1,056,515	1,143,107		
Adjustments to prior year's payables	5,323,267	4,432,539		
	6,379,782	5,575,646		
<b>Sales of goods and services—</b>				
Rights and privileges—				
Permit transport explosive	59,629	48,947		
St. Lawrence Seaway Management Corporation	4,855,925	4,803,357		
	4,915,554	4,852,304		
Lease and use of public property—				
Responsible user charges made and collected under various statutes	1,738,232	1,806,607		
User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the <i>Financial Administration Act</i>				
Responsible user charges made and collected under various statutes	9,136,052	9,207,090		
	249,091,504	236,732,568		
	259,905,788	247,746,265		
<b>Services of a regulatory nature—</b>				
User charges made under departmental enabling statutes—				
User charges made under program specific statutes by departments	16,407,827		15,377,479	
Services of a non-regulatory nature—				
User charges made under departmental enabling statutes—				
User charges made under program specific statutes by departments	23,258,058		23,560,689	
User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the <i>Financial Administration Act</i>	239,447		245,926	
Responsible user charges made and collected under various statutes	39,180,967		40,827,653	
	62,678,472		64,634,298	
<b>Sales of goods and information products—</b>				
User charges made under departmental enabling statutes—				
User charges made under program specific statutes by departments	101,423		82,733	
User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the <i>Financial Administration Act</i>	901,571		692,194	
	1,002,994		774,927	
<b>Other fees and charges—</b>				
User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the <i>Financial Administration Act</i>	590,217		4,330,959	
Responsible user charges made and collected under various statutes	1,430,428		1,612,246	
	2,020,645		5,943,205	
	346,991,280		339,328,478	
	4,108,045		5,284,231	
<b>Proceeds from the disposal of surplus Crown assets</b>				
<b>Miscellaneous non-tax revenues—</b>				
Fines	1,062,899		1,168,662	
CTMA Traversier Liée	832,671		...	
Lease hopper cars—CN	5,670,760		8,296,756	
Lease hopper cars—CP	9,083,351		3,230,419	
Revenues CN repair hopper cars	286,813		444,297	
Revenues CN for demurrage charges related to hopper cars	391,161		1,096,168	
Revenues CP repair hopper cars	...		867,948	
Old Port of Montréal	2,314,699		...	
Gulf war compensation against Irak	419,949		...	

## Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Great West Life—Canada Ports refund	95,202	...	Civil Aviation Tribunal		
Proceeds from divestiture sale of real property	796,305	1,826,476	Non-tax revenues—		
Sundries	1,256,187	395,864	Refunds of previous years' expenditures—		
			Refunds of previous years' expenditures	3,009	...
			Adjustments to prior year's payables	4,298	...
<b>Total Department</b>	<b>22,209,997</b>	<b>17,326,590</b>		<b>7,307</b>	<b>...</b>
			<b>Total Program</b>	<b>7,307</b>	<b>...</b>
<b>Total Department</b>	<b>410,864,489</b>	<b>414,548,731</b>			
<b>Canada Mortgage and Housing Corporation</b> <sup>(2)</sup>			<b>Ministry Summary</b>		
Non-tax revenues—			Non-tax revenues—		
Return on investments— <sup>(1)</sup>			Return on investments	533,597,966	567,495,000
Loans, investments and advances—			Refunds of previous years' expenditures	6,487,758	17,704,874
Canada Mortgage and Housing Corporation	502,422,581	520,461,214	Sales of goods and services	347,004,452	339,334,050
Miscellaneous non-tax revenues—			Proceeds from the disposal of surplus Crown assets	4,108,045	5,284,699
Net profits under <i>National Housing Act</i>	40,295,540	41,250,000	Miscellaneous non-tax revenues	73,666,941	63,696,831
Other third party recoveries	6,629,984	5,091,104			
Deferred revenues	4,528,919	...	<b>Total Ministry</b>	<b>964,865,162</b>	<b>993,515,454</b> <sup>(3)(4)</sup>
<b>Total Program</b>	<b>51,454,443</b>	<b>46,341,104</b>			
<b>Total Program</b>	<b>553,877,024</b>	<b>566,802,318</b> <sup>(2)</sup>			
<b>Canadian Transportation Agency</b>					
Non-tax revenues—					
Refunds of previous years' expenditures—					
Refunds of previous years' expenditures	12,423	4,225			
Adjustments to prior year's payables	88,246	12,125,003			
	100,669	12,129,228			
Sales of goods and services—					
Rights and privileges	33	38			
Sales of goods and information products—					
Proceeds from sales of orders and decisions	3,063	5,487			
Other fees and charges—					
Charges to companies for services rendered	76	47			
Sundries	10,000	...			
	10,076	47			
	13,172	5,572			
	...	468			
Proceeds from the disposal of surplus Crown assets					
Miscellaneous non-tax revenues	2,501	29,137			
<b>Total Program</b>	<b>116,342</b>	<b>12,164,405</b>			

(1) Interest unless otherwise indicated.

(2) During the year, Canada Lands Company Limited, Canada Post Corporation and Canada Mortgage and Housing Corporation were transferred from Privy Council. Therefore, the previous year's revenues have been restated by \$15,500,000, \$21,100,000 and \$566,802,318, respectively.

(3) Amounts reporting in previous year's Public Accounts.



# SECTION 23

2002-2003

*PUBLIC ACCOUNTS OF CANADA*

## Treasury Board

Secretariat

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## Secretariat

### Objectives

To support the Treasury Board as the government's management board in partnership with departments, agencies, Crown corporations and other central agencies, to achieve excellence in serving the Government, Parliament and Canadians.

### Business Line Descriptions

#### *Expenditure management and planning*

The Secretariat supports the Treasury Board by providing analysis and advice related to the utilization and management of direct program expenditures encompassing two areas:

- operating and capital budgets of government departments and agencies; and
- transfer payments to organizations, individuals and corporations.

Oversight of the remaining major statutory program spending is the responsibility of the Department of Finance Canada.

#### *Comptrollership*

The role of the Comptrollership business line is to provide strategic leadership to government departments, other central agencies and Treasury Board Secretariat (TBS) on all matters related to comptrollership. These include financial management, procurement and management of assets, internal audit and program evaluation, management of risk, results-based management, and reporting to Parliament (Estimates, supply bills and Public Accounts).

#### *Service and innovation*

The mandate of this business line is to lead government-wide initiatives to improve the delivery of government services to Canadians by:

- exercising leadership for service delivery improvement, innovation and organizational performance;
- developing and sharing knowledge, research, information and expertise on service and innovation; and
- facilitating the free flow of information and demonstrating a clear visual link between citizens and the Government of Canada's programs and services, and developing a common look and feel for all public access channels.

#### *Information management and information technology*

The goal of this business line is to provide strategic direction and leadership in leveraging information management and information technology to improve public access to government services and to meet public service renewal objectives.

#### *Human resources management*

TBS is responsible for providing strategic direction for the management of human resources in the public service; for fulfilling the employer responsibilities of the Treasury Board; for delivering certain corporate responsibilities, programs and initiatives; and for working with departments to improve the quality of human resources management and measure progress.

#### *TBS corporate administration*

The Secretariat's corporate administration includes the offices of the President, the Secretary-Comptroller General, and the Deputy Secretary, and provides executive and ministerial direction and advice, as well as legal, public affairs, financial, human resources, and administrative services.

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use					
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	118,007,000	...	...	118,007,000	1				
...	...	54,615,378	...	54,615,378	1a				
...	...	...	514,000	514,000					
...	...	...	3,917,369	3,917,369					
...	...	...	3,531,000	3,531,000					
...	...	...	(1,082,220)	(1,082,220)					
...	118,007,000	54,615,378	6,880,149	179,502,527					
...	18,600,000	...	...	18,600,000	2				
...	...	250,000	...	250,000	2a				
...	...	...	...	...	2b				
...	18,600,000	250,001	...	18,850,001					
...	750,000,000	...	...	750,000,000	5				
...	...	...	(79,853,596)	(79,853,596)					
...	750,000,000	...	(79,853,596)	670,146,404					
...	40,808,000	...	...	40,808,000	10				
...	...	311,450	...	311,450	10a				
...	...	...	(375,517)	(375,517)					
...	...	...	...	...					
...	...	...	(27,205,468)	(27,205,468)					
...	40,808,000	311,450	(27,580,985)	13,538,465					
...	...	631,640,000	...	631,640,000	15a				
...	...	...	...	...	15b				
...	...	91,360,263	...	91,360,263					
...	...	...	1,082,220	1,082,220					
...	...	...	375,517	375,517					
...	...	...	663,000	663,000					
...	...	...	(725,121,000)	(725,121,000)					
...	...	723,000,263	(723,000,263)	...					
...	1,201,702,000	...	...	1,201,702,000	20				
...	...	4,138,380	...	4,138,380	20a				
...	...	...	(663,000)	(663,000)					
...	1,201,702,000	4,138,380	(663,000)	1,205,177,380					

Secretariat

Operating expenditures

Transfer of \$314,000 from Privy Council Vote 50

Transfer from: Privy Council Vote 50

Vote 10

Vote 15

Transfer to Vote 15

Total—Vote 1

Contributions

Grants

Grants

Total—Vote 2

Government contingencies

Transfers to other ministries

Total—Vote 5

Government-wide initiatives

Government-wide initiatives

Transfer to Vote 15

Transfers to this and other ministries

Total—Vote 10

Compensation adjustments

Transfer of \$1,082,220 from Treasury Board Vote 1, and \$375,517 from Treasury Board Vote 10, and \$663,000 from Treasury Board Vote 20

Transfer from: Vote 1

Vote 10

Vote 20

Transfers to this and other ministries

Total—Vote 15

Public service insurance

Public service insurance

Transfer to Vote 15

Total—Vote 20

## Ministry Summary—Concluded

Available from previous years	Source of authorities				Vote	Disposition of authorities				
	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year	
	\$	\$	\$							
...	65,218	...	4,303	69,521	(S)	President of the Treasury Board—Salary and motor car allowance	69,521	...	...	67,988
...	14,798,000	...	1,915,103	16,713,103	(S)	Contributions to employee benefit plans	16,713,103	...	...	13,100,955
...	30,000	...	(17,214)	12,786	(S)	Payments under the <i>Public Service Pension Adjustment Act</i>	12,786	...	...	39,922
...	...	...	16,020,242	16,020,242	(S)	Payments for the pay equity settlement pursuant to section 30 of the <i>Crown Liability and Proceedings Act</i>	16,020,242	...	...	55,496,449
...	...	...	83,752,688	83,752,688	(S)	Unallocated employer contributions made under the <i>Public Service Superannuation Act</i> and other retirement acts and the <i>Employment Insurance Act</i>	83,752,688	...	...	287,981,707
...	...	...	17,159	17,159	(S)	Refunds of amounts credited to revenues in previous years	17,159	...	...	218,541
...	...	...	...	...	(S)	Appropriations not required for the current year	...	...	...	4,703,911
...	2,144,010,218	782,315,472	(722,525,414)	2,203,800,276		Total Ministry—Budgetary	1,470,518,066	733,282,210	...	1,546,361,584 <sup>(1)</sup>

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) During the year, a part of Office of Infrastructure and Crown Corporations of Canada was transferred to Treasury Board (Secretariat). Therefore the previous year's expenditures have been restated by \$7,493,514.

# Programs by Business Line

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
<b>Secretariat</b>																		
Expenditure management and planning	691,443,009	20,579,640	...	230,226	20,000	20,000	...	...	...	...	...	...	...	...	...	691,463,009	20,829,866	...
Comptrollership	29,456,149	26,370,858	...	290,212	...	...	...	...	...	...	...	...	...	...	...	29,456,149	26,661,070	...
Information management and information technology	31,487,152	30,814,735	...	222,301	...	...	...	...	...	...	...	...	...	...	...	31,487,152	31,037,036	...
Human resources management	1,514,834,945	1,467,901,953	...	2,094,160	17,412,219	19,342,786	138,413,145	137,588,425	...	...	...	...	...	...	...	1,395,764,586	1,349,819,907	...
TBS corporate administration	55,629,380	38,290,864	...	3,879,223	...	...	...	...	...	...	...	...	...	...	...	55,629,380	42,170,187	...
Sub-total	2,322,850,635	1,583,958,050	...	6,716,222	17,432,219	19,362,786	138,413,145	137,588,425	...	...	...	...	...	...	...	2,203,800,276	1,470,518,066	...
Revenues netted against expenditures	(138,413,145)	(137,588,425)	...	...	...	...	(138,413,145)	(137,588,425)	...	...	...	...	...	...	...	...	...	...
<b>Total Ministry—Budgetary</b>	<b>2,184,437,490</b>	<b>1,446,369,625</b>	...	<b>6,716,222</b>	<b>17,432,219</b>	<b>19,362,786</b>	<b>138,413,145</b>	<b>137,588,425</b>	...	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>2,203,800,276</b>	<b>1,470,518,066</b>	<b>...</b>



## Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities				
	As shown in			Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years
	Main Estimates	Supplementary Estimates						
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	1	19,999	20,000	20,000	...	...
...	...	250,000	...	...	250,000	250,000	...	...
...	...	250,001	19,999	...	270,000	270,000	...	...
<b>Contributions</b>								
...	18,600,000	...	(20,000)	...	18,580,000	16,846,678	1,733,322	17,644,665
<b>Other transfer payments</b>								
...	498,000	...	...	...	498,000	299,328	198,672	322,961
...	2,000	...	...	...	2,000	3,427	(1,427)	3,952
...	30,000	...	(17,214)	12,786	12,786	12,786	...	39,922
...	530,000	...	(17,214)	512,786	512,786	315,541	197,245	366,835
<b>Ministry Summary by Business Line</b>								
...	...	1	19,999	20,000	20,000	20,000	...	...
...	19,130,000	250,000	(37,214)	19,342,786	19,342,786	17,412,219	1,930,567	18,011,500
...	19,130,000	250,001	(17,215)	19,362,786	19,362,786	17,432,219	1,930,567	18,011,500 <sup>(1)</sup>

(S) Statutory transfer payment.

(1) During the year, a part of Office of Infrastructure and Crown Corporations of Canada was transferred to Treasury Board (Secretariat). Therefore the previous year's transfer payments have been restated by \$2,510,714.

# Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
<b>Secretariat</b>			
<b>Budgetary (respendable revenues)</b>			
Human resources management	138,413,145	137,588,425	138,352,009
<b>Total Ministry— Budgetary</b>	<b>138,413,145</b>	<b>137,588,425</b>	<b>138,352,009</b>

# Revenues

	Current year	Previous year
	\$	\$
<b>Secretariat</b>		
<b>Non-tax revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of salaries, goods and services	259,361	191,903
Adjustments to prior year's payables	...	1,004,956
	259,361	1,196,859
<b>Sales of goods and services—</b>		
Other fees and charges—	1,512	1,749,539
Access to information requests	2,029,280	...
Sundries	2,030,792	1,749,539
<b>Miscellaneous non-tax revenues—</b>		
Parking fees	9,577,437	8,510,215
Recovery of employee benefits	281,095	299,057
Disciplinary penalties	19,238	65,488
Sundries	5,603,110	4,583,180
	15,480,880	13,457,940
<b>Total Ministry</b>	<b>17,771,033</b>	<b>16,404,338 <sup>(1)</sup></b>

(1) Amends reporting in previous year's Public Accounts.



# SECTION 24

2002-2003

*PUBLIC ACCOUNTS OF CANADA*

## Veterans Affairs

### Department

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**Department**

Veterans Affairs Program

**Objectives**

Contribute to the financial, physical and social health and well-being of veterans and other eligible clients in recognition of the sacrifices they made while serving their country, and to keep the memory of these sacrifices alive for all Canadians.

**Business Line Descriptions***Benefits and services*

The Benefits and services business line consists of four constituent service lines: Pensions and allowances, Pensions advocacy, Health care, and Commemoration. These service lines provide, in a fair and timely manner, compensation for hardships arising from disabilities and lost economic opportunities, professional legal representation, the delivery of innovative health and social programs and programs aimed at recognizing and honouring the achievements and sacrifices of portfolio client groups.

*Corporate administration*

The Corporate administration business line is composed of the following corporate functions: Offices of the Minister, the Deputy Minister, the Associate Deputy Minister, the Assistant Deputy Minister Corporate Services, Conflict Resolution, and Access to Information and Privacy; as well as executive secretariat services (including legislation and regulation), communications, corporate planning, finance, human resources, information management, management support services, audit and evaluation, security services and property management. These functions provide the corporate management and administrative support which enables the organization to set direction, manage change and assess performance.

Veterans Review and Appeal Board Program

**Objectives**

Provide clients with full opportunity to request review and appeal hearings to ensure a fair adjudicative process for disability pension and War Veterans Allowance claims.

**Business Line Descriptions***Veterans Review and Appeal Board*

The Veterans Review and Appeal Board (VRAB) is an independent quasi-judicial agency adjudicating reviews and appeals of pensions as well as appeals of War Veterans Allowance cases.



Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Department	Disposition of authorities		
	Main Estimates	Supplementary Estimates	Adjustments and transfers				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$			\$	\$	\$
...	599,630,782	...	...	599,630,782	1	Veterans Affairs Program			
...	...	51,219,853	...	51,219,853	1a	Operating expenditures			
...	...	77,388,766	...	77,388,766	1b	Transfer of \$2,561,000 from Veterans Affairs Vote 5			
...	...	...	2,561,000	2,561,000		Transfer from: Vote 5			
...	...	...	10,000	10,000		TB Vote 10 <sup>(1)</sup>			
...	...	...	13,821,000	13,821,000		TB Vote 15 <sup>(1)</sup>			
...	599,630,782	128,608,619	16,392,000	744,631,401		Total—Vote 1	717,427,474	27,203,927	648,051,668
...	7,626,000	...	...	7,626,000	5	Capital expenditures			
...	...	...	(2,561,000)	(2,561,000)		Transfer to Vote 1			
...	7,626,000	...	(2,561,000)	5,065,000		Total—Vote 5	4,767,160	297,840	...
...	1,624,931,000	...	...	1,624,931,000	10	Grants and contributions			
...	...	84,425,750	...	84,425,750	10a	Transfer of \$231,250 from Veterans Affairs Vote 15			
...	...	17,300,000	...	17,300,000	10b	Grants and contributions			
...	...	...	231,250	231,250		Transfer from Vote 15			
...	1,624,931,000	101,725,750	231,250	1,726,888,000		Total—Vote 10	1,703,456,334	23,431,666	1,557,083,965
...	65,218	...	1,728	66,946	(S)	Minister of Veterans Affairs—Salary and motor car allowances	66,946	...	67,715
...	...	...	...	...	(S)	Re-establishment credits under section 8, and repayments under section 15 of the <i>War Service Grants Act</i> of compensating adjustments made in accordance with the terms of the <i>Veterans' Land Act</i>	...	...	...
...	12,000	...	(12,000)	...	(S)	Returned soldiers insurance actuarial liability adjustment ( <i>The Returned Soldiers' Insurance Act</i> )	...	...	...
...	10,000	...	(10,000)	...	(S)	Veterans insurance actuarial liability adjustment ( <i>Veterans Insurance Act</i> )	...	...	3,029
...	175,000	...	49,717	224,717	(S)	Contributions to employee benefit plans	224,717	...	357,327
...	29,993,000	...	6,402,307	36,395,307	(S)	Spending of proceeds from the disposal of surplus Crown assets	36,395,307	...	30,474,000
3,274	...	...	75,304	78,578	(S)	Refunds of amounts credited to revenues in previous years	78,578	...	177,589
...	...	...	82,138	82,138	(S)	Court awards	82,138	...	42,324
...	...	...	1,109,344	1,109,344	(S)	Total budgetary	1,109,344	...	...
3,274	2,262,443,000	230,334,369	21,760,788	2,514,541,431			2,463,607,998	50,933,433	2,236,257,617

## Ministry Summary—Concluded

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote				Available for use in subsequent years
	Main Estimates	Supplementary Estimates				Used in the current year	Lapsed or (overexpended)		
\$	\$	\$	\$	\$	(S)	\$	\$	\$	\$
604,836,973	...	...	...	604,836,973	(L) Loans to the Veterans' Land Act Fund pursuant to the <i>Veterans' Land Act</i> , Parts I, II and III as amended by Vote L55, <i>Appropriation Act No. 3, 1970</i> , Limit \$605,000,000 (Net)	(26,673)	...	604,863,646	(413,859)
3,274	2,262,443,000	230,334,369	21,760,788	2,514,541,431	Total Program—	2,463,607,998	50,933,433	...	2,236,257,617
604,836,973	...	...	...	604,836,973	Budgetary	(26,673)	...	604,863,646	(413,859)
					Non-budgetary				
					Veterans Review and Appeal Board Program				
...	9,250,000	...	...	9,250,000	15				
...	...	...	53,000	53,000	Program expenditures				
...	...	...	77,236	77,236	Transfer from: TB Vote 5 <sup>(1)</sup>				
...	...	...	...	293,000	TB Vote 10 <sup>(1)</sup>				
...	...	...	(231,250)	(231,250)	TB Vote 15 <sup>(1)</sup>				
...	9,250,000	...	191,986	9,441,986	Transfer to Vote 10				
...	1,706,000	...	364,163	2,070,163	Total—Vote 15	9,440,639	1,347	...	8,569,039
...	10,956,000	...	556,149	11,512,149	Contributions to employee benefit plans	2,070,163	...	...	1,679,000
3,274	2,273,399,000	230,334,369	22,316,937	2,526,053,580	Total Program—Budgetary	11,510,802	1,347	...	10,248,039
604,836,973	...	...	...	604,836,973	Total Ministry—				
					Budgetary	2,475,118,800	50,934,780	...	2,246,505,656
					Non-budgetary	(26,673)	...	604,863,646	(413,859)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

# Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Veterans Affairs Program																		
Benefits and services	674,956,241	652,409,293		5,065,000	4,767,160		1,727,112,717	1,703,681,051		...	...		...	...		2,407,133,958	2,360,857,504	
Corporate administration—																		
Budgetary	107,407,473	102,750,494		...	...		...	...		...	...		...	...		107,407,473	102,750,494	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		604,836,973	604,836,973	
Total Program—																		
Budgetary	782,363,714	755,159,787		5,065,000	4,767,160		1,727,112,717	1,703,681,051		...	...		...	...		2,514,541,431	2,463,607,998	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		604,836,973	604,836,973	
Veterans Review and Appeal																		
Board Program—																		
Budgetary	11,512,149	11,510,802		...	...		...	...		...	...		...	...		11,512,149	11,510,802	
Total Ministry—																		
Budgetary	793,875,863	766,670,589		5,065,000	4,767,160		1,727,112,717	1,703,681,051		...	...		...	...		2,526,053,580	2,475,118,800	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		604,836,973	604,836,973	

## Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$	\$				
	\$	\$	\$	\$	\$	\$	\$
...	1,500,000	...	...	1,253,647	246,353	...	1,074,183
...	1,380,000,000	95,768,750	231,250	1,465,216,376	10,783,624	...	1,332,573,534
...	750,000	...	...	626,068	123,932	...	654,310
...	71,000	...	...	41,378	29,622	...	45,385
...	28,400,000	600,000	...	28,043,754	956,246	...	31,444,400
...	1,675,000	(95,000)	...	771,000	809,000	...	831,267
...	1,000	...	...	...	1,000	...	...
...	5,000	95,000	...	58,116	41,884	...	60,000
...	10,000	...	...	...	10,000	...	1,755
...	700,000	...	...	621,834	78,166	...	442,066
...	2,000	...	...	...	2,000	...	...
...	16,319,000	...	...	12,100,000	4,219,000	...	12,075,000
...	7,648,000	300,000	...	7,894,462	53,538	...	6,650,590
...	70,000	...	...	...	70,000	...	6,674
...	10,000	...	(10,000)	...	...	...	3,029
...	175,000	...	49,717	224,717	...	...	357,327
...	1,437,336,000	96,668,750	270,967	1,516,851,352	17,424,365	...	1,386,219,520

Corporate administration  
Payments under the *War Service Grants Act*

...	2,000	...	(2,000)	...	...	...	...	...	...
...	10,000	...	(10,000)	...	...	...	...	...	...
...	12,000	...	(12,000)	...	...	...	...	...	...
...	1,437,348,000	96,668,750	258,967	1,534,275,717	...	1,516,851,352	17,424,365	...	1,386,219,520

<b>Total—Grants</b>									
<b>Contributions</b>									
<b>Benefits and services</b>									
Contributions to veterans, under the Veterans independence program, to assist in defraying costs of extended health care not covered by provincial health programs									
...	187,500,000	3,939,000	...	191,439,000	...	185,583,053	5,855,947	...	171,206,436
...	17,000	...	...	17,000	...	...	17,000	...	...
Contributions to the respective provinces in accordance with the agreements of transfer of departmental hospitals organizations, institutions and other levels of government, in support of projects related to the health and well-being of the veteran population, and commemoration activities and events									
...	263,000	1,118,000	...	1,381,000	...	1,246,646	134,354	...	18,365
...	187,780,000	5,057,000	...	192,837,000	...	186,829,699	6,007,301	...	171,224,801

<b>Program Summary by Business Line</b>									
Benefits and services									
...	1,625,116,000	101,725,750	270,967	1,727,112,717	...	1,703,681,051	23,431,666	...	1,557,444,321
...	12,000	...	(12,000)	...	...	...	...	...	...
...	1,625,128,000	101,725,750	258,967	1,727,112,717	...	1,703,681,051	23,431,666	...	1,557,444,321
...	1,625,128,000	101,725,750	258,967	1,727,112,717	...	1,703,681,051	23,431,666	...	1,557,444,321

(S) Statutory transfer payment.



## Details of Responsible Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Veterans Affairs Program			
Non-budgetary (responsible receipts)			
Veterans' Land Act Fund—			
Advances	...	26,673	413,859
Repayment of loans			
Total Ministry—			
Non-budgetary	...	26,673	413,859

## Revenues

Department	Current year	Previous year
	\$	\$
Veterans Affairs Program		
Non-tax revenues—		
Return on investments—		
Loans, investments and advances—		
Veterans' Land Act Fund—		
Advances—Interest	216,756	4,599
Refunds of previous years' expenditures—		
War veterans allowance		
Pensions	587,232	589,006
Other grants and contributions	3,366,040	2,005,967
Refunds of operating and maintenance funds	283,187	285,321
Recovery of losses of money	1,482,131	2,609,748
Adjustments to prior year's payables	...	2,000
	...	2,961,819
	5,718,590	8,453,861
Sales of goods and services—		
Services of a non-regulatory nature—		
Provincial hospital insurance plans for in-patient hospital services	18,282,983	18,709,483
Other in-patient hospital services	5,251,352	5,432,678
Medical services	4,480	3,983
Meals	336,723	313,507
	23,875,538	24,459,651
Sales of goods and information products	745	1,325
Other fees and charges—		
Interest on overdue accounts receivable	...	17,602
	23,876,283	24,478,578
Proceeds from the disposal of surplus Crown assets		
Miscellaneous non-tax revenues—		
Recovery of pensions from foreign governments	75,304	175,661
Rental of space in hospitals	4,086,298	3,667,720
Gifts to the Crown	79,406	87,843
Gain on exchange for revaluation at year-end	50	385
Sundries	1,530	1,134
	131,396	99,140
	4,298,680	3,856,222
Total Ministry	34,185,613	36,968,921

# **SECTION 25**

**2002-2003**

***PUBLIC ACCOUNTS OF CANADA***

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# Public Accounts of Canada

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### Part II

### Additional Information and Analyses

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# Public Accounts of Canada 2003

## Volume II

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# VOLUME II (PART II)

2002-2003

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# INTRODUCTION TO THE *PUBLIC ACCOUNTS OF CANADA*

## Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 64 of the *Financial Administration Act*.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

## Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in two volumes.

Volume I presents a summary analysis of the financial transactions of the Government.

Volume II is published in two parts. Part I presents the financial operations of the Government, segregated by ministry while Part II presents additional information and analyses. The content of Part II is summarized as follows:

- financial statements of revolving funds (Section 1);
- financial statements of departmental corporations (Section 2);
- supplementary information required by the *Financial Administration Act* (Section 3);
- professional and special services (Section 4);
- acquisition of land, buildings and works (Section 5);
- acquisition of machinery and equipment (Section 6);
- transfer payments (Section 7);
- public debt charges (Section 8);
- payments of claims against the Crown, ex gratia payments and Court awards (Section 9);
- federal-provincial shared-cost programs (Section 10);
- other Government-wide information (Section 11); and,
- other miscellaneous information (Section 12).



# SECTION 1

2002-2003

*PUBLIC ACCOUNTS OF CANADA*

## Financial Statements of Revolving Funds

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# Canadian Grain Commission Revolving Fund

## STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003		2002	
	Estimates	Actual	Estimates	Actual
Net loss .....	(193)	(1,082)	(204)	(1,485)
Add: items not requiring use of funds .....	1,423	2,719	1,420	2,554
Operating source of funds .....	1,230	1,637	1,216	1,069
Less: items requiring use of funds .....				
Net capital acquisitions .....	1,103	1,847	964	2,643
Net other assets and liabilities .....		(792)		2,219
Authority provided (used) .....	127	582	252	(3,793)

## AUDITORS' REPORT

TO THE CHIEF COMMISSIONER AND COMMISSIONERS  
OF THE CANADIAN GRAIN COMMISSION REVOLVING FUND

We have audited the Statement of financial position of the Canadian Grain Commission Revolving Fund as at March 31, 2003 and the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements are the responsibility of the Revolving Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Revolving Fund as at March 31, 2003 and the results of its operations and its cash flow for the year then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

PricewaterhouseCoopers LLP  
Chartered Accountants

Ottawa, Canada  
May 9, 2003

## RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2003	2002
Debit balance in the accumulated net charge against the Fund's authority .....	(9,802)	(9,155)
Add: PAYE charges against the appropriation account after March 31 .....	(394)	(1,658)
Less: amounts credited to the appropriation account after March 31 .....	127	252
Net authority used (provided), end of year .....	(10,323)	(11,065)
Add: Proceeds from standing Surplus Crown Assets .....		161
	(10,323)	(10,904)
Authority limit .....	2,000	2,000
Unused authority carried forward .....	12,323	12,904

# Canadian Grain Commission Revolving Fund—Continued

## STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2003	2002		2003	2002
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....	837	636	Government of Canada .....	358	1,124
Outside parties .....	2,173	3,850	Outside parties .....	1,172	784
Other assets .....	105	15	Salaries payable .....	497	462
	3,115	4,501	Vacation and overtime payable .....	2,175	2,097
			Deferred revenue .....	73	112
Property and equipment—At cost (Note 3) .....	17,419	15,629		4,275	4,579
Less: accumulated amortization .....	12,263	10,280			
	5,156	5,349	Long-term		
			Allowance for employee termination benefits .....	3,999	3,545
			<b>EQUITY OF CANADA</b>		
			Contributed capital .....	4,941	4,941
			Accumulated net charge against the Fund's		
			authority (Note 6) .....	(9,802)	(9,155)
			Accumulated surplus .....	4,858	5,940
				(3)	1,726
	8,271	9,850		8,271	9,850

The accompanying notes are an integral part of the financial statements.

Approved by:

CHRIS HAMBLIN  
Chief Commissioner

SHARON McSHANE  
Senior financial officer

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
<b>Revenues</b>		
Service fees .....	23,863	36,943
Special appropriations (Note 4) .....	26,966	18,809
Parliamentary appropriation (Note 5) .....	6,080	6,080
Contract revenue .....	2,127	1,665
License fees .....	287	212
	59,323	63,709
<b>Expenses</b>		
Salaries and employee benefits .....	47,304	50,575
Rent .....	3,725	3,577
Repairs, supplies and miscellaneous .....	1,984	2,840
Travel and relocation .....	2,100	2,787
Amortization .....	2,040	1,900
Professional and special services .....	1,285	1,270
Communications .....	997	855
Employee termination benefits .....	679	651
Postage and freight .....	416	431
Bad debts expense .....	(125)	305
Loss on disposal of capital assets .....		3
	60,405	65,194
Net loss .....	(1,082)	(1,485)

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Balance, beginning of year .....	5,940	7,425
Net loss .....	(1,082)	(1,485)
Balance, end of year .....	4,858	5,940

The accompanying notes are an integral part of the financial statements.



## Canadian Grain Commission Revolving Fund—Continued

### STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Operating activities:		
Net loss .....	(1,082)	(1,485)
Non-cash items		
Amortization .....	2,040	1,900
Provision for employee termination benefits .....	679	651
Loss on disposal of capital assets .....		3
	1,637	1,069
Change in other assets and liabilities .....	857	769
Net financial resources provided by operating activities .....	2,494	1,838
Investing activities:		
Property and equipment purchased .....	(1,847)	(2,643)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year .....	647	(805)
Accumulated net charge against the Fund's authority, beginning of year .....	9,155	9,960
Accumulated net charge against the Fund's authority, end of year .....	9,802	9,155

The accompanying notes are an integral part of the financial statements.

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Canadian Grain Commission was established under the *Canada Grain Act* in 1912. The objectives of the Canadian Grain Commission are to establish and maintain standards of quality for Canadian grain, regulate grain handling in Canada and ensure a dependable commodity for domestic and export markets in the interests of grain producers.

The Canadian Grain Commission is a separate government department funded by a combination of an ongoing appropriation, special appropriation, authority to respond fees collected and a revolving line of credit of \$2,000,000.

#### 2. Significant accounting policies

The financial statements have been prepared in accordance with the reporting requirements for revolving funds established by the Receiver General for Canada. The significant accounting policies are as follows:

##### Allowance for doubtful accounts

Specific allowances are established for individual accounts for which interest or principal payments are 90 days past due.

##### Revenue and expense recognition

Revenue is recognized in the accounting period in which it is earned through the provision of goods or services, or when an event giving rise to a claim has taken place. Unless otherwise disclosed, expenses are recorded in the period they are incurred.

##### Parliamentary appropriation

The parliamentary appropriation received for the appointments by the Governor in Council of Assistant Commissioners and Grain Research Laboratory expenditures have been recorded as revenue of the Canadian Grain Commission Revolving Fund. Parliamentary appropriations relating to employee severance entitlements earned prior to April 1, 1995 are recorded as an account receivable from the Treasury Board when paid by the Canadian Grain Commission.

##### Property and equipment

Certain property and equipment previously under the custodianship of the Department of Agriculture and Agri-Food Canada were assumed by the Revolving Fund on April 1, 1995. The assumed assets were considered to be contributed capital and recorded at the Crown's estimated net book value. Property and equipment acquired subsequent to April 1, 1995 are recorded at cost.

## Canadian Grain Commission Revolving Fund—Continued

### NOTES TO THE FINANCIAL STATEMENTS—Continued

Proceeds from the disposal of contributed assets revert to the Consolidated Revenue Fund. Proceeds from the disposal of other capital assets are retained by the Revolving Fund.

Assets are amortized on a straight-line basis over their estimated useful lives, commencing in the month after acquisition, as follows:

Scientific equipment	5 years
Office equipment and furnishings	5 years
Operational equipment	10 years
Computer equipment and software	3 years
Leasehold improvements	5 years
Intangible assets	5 years

The intangible assets consist of one patent and other intangible assets, which can be amortized over their useful life.

#### Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as stipulated in their employment contracts. The Canadian Grain Commission provides for the severance entitlements earned by employees subsequent to March 31, 1995. No accrual has been made in these financial statements for severance entitlements earned by employees as at March 31, 1995. They represent an obligation of the Canadian Grain Commission that will be funded by the Treasury Board.

#### Vacation pay

Vacation benefits earned are recorded in the Revolving Fund's accounts at year end based on employee records.

#### Pension plan

Employees of the Canadian Grain Commission are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Revolving Fund. The actual payment of the pension is made from the

Public Service Superannuation and Supplementary Retirement Benefits Accounts.

#### Interest on drawdown

Interest is charged to the Revolving Fund at a rate set by the Treasury Board. Interest charges are calculated monthly on the balance of the accumulated net charge against the Fund's authority. The Treasury Board does not pay interest when a surplus arises that results in no drawdown against the authority.

### 3. Property and equipment and accumulated amortization

Property and equipment— at cost	Balance April 1, 2002	Acquisitions	Disposals	Balance March 31, 2003
(in thousands of dollars)				
Scientific equipment.....	4,648	885	17	5,516
Office equipment.....	998			998
Operational equipment.....	554	73		627
Computer equipment.....	5,865	704	40	6,529
Leasehold improvements.....	3,539	185		3,724
Intangible assets.....	25			25
	15,629	1,847	57	17,419
Accumulated amortization	Balance April 1, 2002	Amortization	Decrease	Balance March 31, 2003
(in thousands of dollars)				
Scientific equipment.....	3,125	511	17	3,619
Office equipment.....	726	92		818
Operational equipment.....	262	54		316
Computer equipment.....	3,895	900	40	4,755
Leasehold improvements.....	2,267	478		2,745
Intangible assets.....	5	5		10
	10,280	2,040	57	12,263

# Canadian Grain Commission Revolving Fund—Continued

## NOTES TO THE FINANCIAL STATEMENTS—Continued

### 4. Special appropriations

The Federal Government announced changes to the Canadian Grain Commission's funding arrangement with additional total interim parliamentary appropriations of \$83 million for the years up to and including the year ending March 31, 2004. The arrangement provides additional appropriations as follows:

(in thousands of dollars)

2000 .....	20,000
2001 .....	14,000
2002 .....	15,000
2003 .....	19,300
2004 .....	14,700

For the year ended March 31, 2003, the Canadian Grain Commission received additional special appropriations of approximately \$7.7 million.

The Federal Government announced changes to the Canadian Grain Commission's funding arrangement with an additional special parliamentary appropriation of \$30 million over the next two years.

### 5. Parliamentary appropriation

#### Grain Research Laboratory

A portion of the costs incurred by the Canadian Grain Commission Revolving Fund for the Grain Research Laboratory were covered by parliamentary appropriation. These amounts are included in the financial statements and are summarized as follows:

2003      2002  
(in thousands of dollars)

Salaries and employee benefits .....	3,501	3,541
Rent .....	552	625
Repairs, supplies and miscellaneous .....	643	762
Travel and removal .....	97	137
Professional and special services .....	130	56
Communications .....	58	30
Employee termination benefits .....	55	54
Postage and freight .....	39	41
Grain Research Laboratory parliamentary appropriation revenues .....	5,075	5,246
Appointments parliamentary appropriation revenue .....	1,005	834
Total parliamentary appropriation revenue .....	6,080	6,080

### Appointments

The costs associated with the appointments by the Governor in Council of the Assistant Commissioners are covered by parliamentary appropriation. These amounts are included in the financial statements and are summarized as follows:

2003      2002  
(in thousands of dollars)

Salaries and employee benefits .....	780	583
Rent .....	35	25
Repairs, supplies and miscellaneous .....	13	14
Travel and removal .....	102	149
Professional and special services .....	22	19
Communications .....	37	33
Employee termination benefits .....	12	9
Postage and freight .....	4	2
Appointments parliamentary appropriation revenues .....	1,005	834

### 6. Accumulated net charge against the Revolving Fund's authority

Accumulated net charge against the Revolving Fund's authority is comprised of the following amounts:

2003      2002  
(in thousands of dollars)

Money held in trust for bankruptcy .....	950	
Allowance for employee termination benefits .....	3,999	3,545
ANCAFA resources for operation purposes .....	4,853	5,610
Total accumulated net charge against the fund's authority .....	9,802	9,155

### 7. Lease commitments

Lease commitments under operating leases for office accommodation have been primarily entered into with Public Works and Government Services Canada. Future minimum lease payments over the next five years are as follows:

(in thousands of dollars)

2004 .....	3,302
2005 .....	3,015
2006 .....	2,809
2007 .....	2,725
2008 .....	122

**Canadian Grain Commission Revolving Fund—Concluded****NOTES TO THE FINANCIAL STATEMENTS—  
Concluded****8. Contingency**

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and may only be used in the event of illness. The amount of accumulated sick leave entitlements that will become payable in future years cannot reasonably be determined. Accordingly, no amount has been accrued in these financial statements. Payments of sick leave benefits are included in current operations as incurred.

**9. Insurance**

In accordance with the Government's policy of self-insurance, the Canadian Grain Commission does not carry its own insurance.

**10. Income taxes**

The Canadian Grain Commission is not subject to income taxes.

**11. Related party transactions**

In fiscal 2003, non-monetary contributions were provided to Automated Quality Testing Program at a fair value of \$530,194 (2002—\$171,936) for financial services, employee salaries, employee benefits, amortization of existing capital assets, overhead and rental charges.

Automated Quality Testing Program is a related party which is in the business of developing new, rapid, automated testing methods to determine the quality of grain and to commercialize them.

**12. Comparative figures**

Certain of the prior years' figures have been reclassified and modified in order to respect the accounting principles and to conform to the current year's presentation.

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## Canadian Intellectual Property Office Revolving Fund

### MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canadian Intellectual Property Office Revolving Fund (the "Fund") as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts, which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to

maintain accountability of Government funds and safeguard the assets under the Fund's administration. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

At the request of the Fund, these financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position as at March 31, 2003 and the results of operations and cash flow for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2 to the financial statements.

Approved by:

DAVID TOBIN

*Chief Executive Officer*

ANDRÉ ROUSSEAU, CGA

*Manager, Finance and Administration*

May 30, 2003

### STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003		2002	
	Estimates	Actual	Estimates	Actual
Net income .....	6,821	3,880	4,215	229
Add: items not requiring the use of funds .....	15,134	12,582	12,809	14,483
Operating source of funds .....	21,955	16,462	17,024	14,712
Less: items requiring use of funds .....				
Net capital acquisitions .....	10,754	8,584	12,500	9,846
Net other assets and liabilities (Note 7) .....	7,922	1,209	7,026	(2,398)
Authority provided (used) .....	3,279	6,669	(2,502)	7,264

The accompanying notes form an integral part of these financial statements.

### RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2003	2002
Debit balance in the accumulated net charge against the Fund's authority .....	(58,340)	(54,105)
Transfer from Treasury Board Vote 5 .....	(165)	(331)
	(58,505)	(54,436)
Add: PAYE charges against the appropriation account after March 31 .....	2,456	5,665
Less: amounts credited to the appropriation account after March 31 .....	1,465	1,909
Net authority provided, end of year .....	(57,514)	(50,680)
Authority limit .....	5,000	5,000
Unused authority carried forward .....	62,514	55,680

The accompanying notes form an integral part of these financial statements.



# Canadian Intellectual Property Office Revolving Fund—Continued

## AUDITORS' REPORT

### TO THE DEPUTY MINISTER OF INDUSTRY CANADA

We have audited the statement of financial position of the Canadian Intellectual Property Office Revolving Fund as at March 31, 2003 and the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements are the responsibility of the management of the Canadian Intellectual Property Office Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Canadian Intellectual Property Office Revolving Fund as at March 31, 2003 and the results of its operations and its cash flow for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

KPMG LLP  
Chartered Accountants

Ottawa, Canada  
May 30, 2003

## STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2003	2002		2003	2002
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Petty cash .....	2	2	Deposit accounts .....	1,085	833
Accounts receivable			Accounts payable		
Government of Canada .....	623	463	Government of Canada .....	3,991	2,858
Outside parties .....	1,227	1,110	Outside parties .....	6,141	7,421
Unbilled revenues .....	7,112	5,393	Deferred revenues .....	16,176	13,274
Prepaid expenses .....	26			27,393	24,386
	8,990	6,968			
Capital assets (Note 3) .....	59,404	63,402	Employee termination benefits and vacation pay .....	4,445	3,808
Unbilled revenues .....	318	105	Deferred revenues .....	25,773	24,440
				30,218	28,248
			Deferred capital assistance (Note 4) .....	27,135	33,520
			Commitments (Note 6)		
			Contingencies (Note 10)		
			<b>EQUITY OF CANADA (Note 5)</b>		
			Accumulated net charge against the Fund's authority .....	(58,340)	(54,105)
			Accumulated surplus .....	42,306	38,426
				(16,034)	(15,679)
	68,712	70,475		68,712	70,475

The accompanying notes form an integral part of these financial statements.

# **Canadian Intellectual Property Office Revolving Fund—Continued**

## **STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)**

	2003	2002
Revenues .....	86,945	77,269
Expenses .....		
Salaries and employee benefits .....	54,159	45,498
Professional services .....	12,227	13,677
Amortization of capital assets .....	12,559	12,519
Accommodation .....	5,509	5,241
Materials and supplies .....	1,727	2,234
Information .....	257	328
Communications .....	808	573
Travel .....	423	320
Freight and postage .....	367	248
Repairs and maintenance .....	936	398
Training .....	331	280
Rentals .....	124	145
	<u>89,427</u>	<u>81,461</u>

Net income before amortization of deferred capital assistance, loss on disposal and write-down of capital assets .....	(2,482)	(4,192)
Amortization of deferred capital assistance .....	<u>6,385</u>	<u>6,385</u>
Net income before disposal and write-down of capital assets .....	3,903	2,193
Loss on disposal and write-down of capital assets (Note 3) .....	<u>(23)</u>	<u>(1,964)</u>
Net income .....	3,880	229

The accompanying notes form an integral part of these financial statements.

## **STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)**

	2003	2002
Balance, beginning of year .....	38,426	38,197
Net income .....	<u>3,880</u>	<u>229</u>
Balance, end of year (Note 5) .....	42,306	38,426

The accompanying notes form an integral part of these financial statements.

## **STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)**

	2003	2002
Operating activities:		
Net income .....	3,880	229
Add: amortization of capital assets .....	12,559	12,519
Add: loss on disposal and write-down of capital assets .....	23	1,964
Less: amortization of deferred capital assistance .....	<u>6,385</u>	<u>6,385</u>
	<u>10,077</u>	<u>8,327</u>
Changes in working capital (Note 7) .....	<u>985</u>	<u>828</u>

Changes in other assets and liabilities		
Unbilled revenues .....	(213)	158
Employee termination benefits and vacation pay .....	637	681
Deferred revenues .....	<u>1,333</u>	<u>7,351</u>
	<u>1,757</u>	<u>8,190</u>

Net financial resources provided by operating activities .....	12,819	17,345
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Investing activities:		
Capital assets acquired .....	<u>(8,584)</u>	<u>(9,846)</u>

Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year .....	4,235	7,499
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Accumulated net charge against the Fund's authority account, beginning of year .....	54,105	46,606
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Accumulated net charge against the Fund's authority account, end of year (Note 5) .....	<u>58,340</u>	<u>54,105</u>
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The accompanying notes form an integral part of these financial statements.

## Canadian Intellectual Property Office Revolving Fund—Continued

### NOTES TO FINANCIAL STATEMENTS

#### 1. Purpose and authority

The Canadian Intellectual Property Office Revolving Fund (the "Fund") grants or registers exclusive ownership of intellectual property in Canada. In exchange, the Fund acquires intellectual property information and state-of-the-art technology which it disseminates to Canadian firms, industries and individuals to improve economic performance, competitiveness and to stimulate further invention and innovation.

The Fund was established on April 1, 1994. The authority to make expenditures out of the Consolidated Revenue Fund, was granted on February 22, 1994 and has an authorized limit of \$15,000,000. During the year, ended March 31, 2002, the Fund's authorized limit was reduced from \$15,000,000 to \$5,000,000. The Fund has continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits. The Fund may retain surpluses to continue to automate operations.

#### 2. Significant accounting policies

##### Basis of accounting

These financial statements have been prepared in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

##### Revenue recognition

Revenue derived from processing patent, trade-mark and industrial design applications is recognized using the percentage of completion method as work progresses. Fees received in advance of work being completed are recorded as deferred revenues. When work is completed prior to the receipt of the fee, the amount is recorded as unbilled revenue. Other revenue is recognized upon receipt. Fees are prescribed by various Orders in Council.

##### Capital assets and amortization

Capital assets are recorded at cost. Capital assets are amortized on a straight-line basis over their estimated useful lives, beginning in the month after acquisition, as follows:

Software	3 years
Hardware	3-5 years
Furniture	10 years
Equipment	10 years
Leasehold improvements	5 years
Systems	estimated useful life, beginning in the year of deployment

##### Deferred capital assistance

The Fund received \$63,848,000 from the Crown for the development of the Techsource automation project, which was implemented in 1997-98. The deferred capital assistance is amortized on a straight-line basis over the estimated useful life of the Techsource system.

##### Employee termination benefits

Employees of the Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to an employee joining the Revolving Fund are a liability of the Treasury Board and accordingly have not been recorded in the accounts. As at March 31, 2003, the Treasury Board liability for the Fund's employees is \$4.1 million (2002—\$4.5 million). The liability for benefits earned after an employee joins the Revolving Fund is recorded in the accounts as the benefits accrue to employees.

##### Pension plan

Employees of the Fund are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by the Fund to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of the Fund and are charged to operations on a current basis. The Fund is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

##### Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Capital assets, revenues and human resource related accrued liabilities are the most significant items for which estimates are used. Actual results could differ from those estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

# **Canadian Intellectual Property Office Revolving Fund—Continued**

## **NOTES TO FINANCIAL STATEMENTS— Continued**

### **3. Capital assets and accumulated amortization**

	Cost March 31, 2002	Additions	Disposals	Cost March 31, 2003	Accumulated amortization	Net carrying value
	(in thousands of dollars)					
Leasehold improvements .....	13,211	2,870		16,081	8,801	7,280
Software .....	716	532		1,248	697	551
Hardware .....	2,069	298		2,367	692	1,675
Equipment .....						
Furniture .....						
Systems						
INTREPID .....	3,735			3,735	2,913	822
TechSource .....	82,111	3,424		85,535	47,274	38,261
Other .....	6,998	2,492		9,490	4,322	5,168
Systems under development .....	6,702	(1,032)	23	5,647		5,647
Total .....	115,542	8,584	23	124,103	64,699	59,404

### **4. Deferred capital assistance**

	2003	2002
	(in thousands of dollars)	
Deferred capital assistance		
contribution .....	63,848	63,848
Less: accumulated amortization .....	36,713	30,328
Net book value .....	27,135	33,520

The Fund has operating leases for its premises from PWGSC. Future lease payments are as follows:

	(in thousands of dollars)
2004 .....	5,891
2005 .....	5,761
	11,652

### **5. Equity of Canada**

#### **Accumulated net charge against the Fund's authority**

Accumulated net charge against the Fund's authority is the cash position of the Revolving Fund, held by the Government on behalf of the Revolving Fund.

#### **Accumulated surplus**

The accumulated surplus is an accumulation of each year's surpluses including the absorption of the opening deficit of \$9,448,000 upon establishment of the Revolving Fund.

### **6. Commitments**

#### **TechSource**

The Fund has contracted Government Telecommunication and Informatics Services to provide maintenance services for the TechSource System. Amounts committed are:

	(in thousands of dollars)
2004 .....	3,587
2005 .....	3,587
2006 .....	496
	7,670

### **7. Changes in working capital**

Components of the changes in current assets and liabilities include:

	2003	2002
	(in thousands of dollars)	
Accounts receivable .....	(277)	991
Unbilled revenues (short term) .....	(1,719)	136
Prepaid expenses .....	(26)	23
Deposit accounts .....	252	201
Accounts payable .....	(147)	1,630
Deferred revenues (short term) .....	2,902	(2,153)
	985	828

### **8. Related party transactions**

Through common ownership, the Fund is related to all Government of Canada created departments, agencies and Crown corporations. Payments for accommodation, translation, legal services, compensation and benefits services, mail services, security services and mainframe and computing services are made to related parties in the normal course of business.

**Canadian Intellectual Property Office  
Revolving Fund—Concluded****NOTES TO FINANCIAL STATEMENTS—  
Concluded****9. Insurance**

The Fund does not carry insurance on its property. This is in accordance with the Government of Canada policy of self-insurance.

**10. Contingencies****Sick leave**

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. The amount of accumulated sick leave entitlements which will become payable in future years cannot reasonably be determined and accordingly have not been recorded in the accompanying financial statements. Payments of sick leave benefits are included in current operations as incurred.

**11. Income taxes**

The Fund is not subject to income taxes.

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Canadian Pari-Mutuel Agency Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canadian Pari-Mutuel Agency Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of preceding years. Some previous years' figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. To assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Finance Team of the Department. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration.

Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

ELIZABETH MASSEY

Executive Director,  
Canadian Pari-Mutuel Agency

JAMES ROBERGE

Senior Full-time Financial Officer

BRUCE DEACON

Senior Financial Officer

June 13, 2003

STATEMENT OF AUTHORITY PROVIDED (USED)  
FOR THE YEAR ENDED MARCH 31  
(in thousands of dollars)

	2003		2002	
	Estimates	Actual	Estimates	Actual
Net income .....		606		353
Add: items not requiring use of funds .....	150	145	150	175
Operating sources of funds .....	150	751	150	528
Less: items requiring use of funds				
Net capital acquisitions .....	150	475	150	440
Net other assets and liabilities .....		(11)		794
Authority provided (used) .....		287		(706)

RECONCILIATION OF UNUSED AUTHORITY  
MARCH 31  
(in thousands of dollars)

	2003	2002
Debit balance in the accumulated net charge against the Fund's authority .....	(2,949)	(2,878)
Add: PAYE charges against the appropriation account after March 31 .....	1,590	1,816
Less: adjustment for prior year unused authority .....	(10)	1
Net authority provided, end of year .....	(1,349)	(1,063)
Authority limit .....	2,000	2,000
Unused authority carried forward .....	3,349	3,063

# Canadian Pari-Mutuel Agency Revolving Fund—Continued

## STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2003	2002		2003	2002
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Outside parties .....	719	794	Outside parties		
Accountable advance to employees .....	2	12	Accounts payable .....	1,590	1,816
Prepaid expenses .....	89		Vacation pay .....	225	200
	810	806		1,815	2,016
Capital assets (Note 3)			Long-term		
At cost .....	1,769	1,294	Provision for employee termination benefits .....	539	501
Less: accumulated amortization .....	799	692			
	970	602			
			<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Fund's		
			authority .....	(2,949)	(2,878)
			Accumulated surplus .....	2,375	1,769
				(574)	(1,109)
	1,780	1,408		1,780	1,408

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
<b>Revenues</b>		
Pari-mutuel levy .....	14,778	14,914
Others .....	1	3
Gross profit .....	14,779	14,917
<b>Operating expenses</b>		
Personnel		
Salaries and wages .....	3,936	3,746
Contributions to employee benefit plans .....	984	850
Provision for employee termination benefits .....	38	128
Transportation and communications .....	799	759
Information .....	10	8
Professional and special services		
Drug control .....	2,364	2,273
Race patrol .....	2,275	3,377
Photo finish .....	590	603
Drug research .....	1,082	1,067
Other professional and special services .....	1,327	743
Rentals .....	270	246
Purchased repairs and maintenance .....	40	18
Utilities, materials and supplies .....	351	699
Loss on disposal of capital assets .....		16
Amortization .....	107	31
Total expenditures .....	14,173	14,564
Net income .....	606	353

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Balance, beginning of year .....	1,769	1,416
Net income .....	606	353
Balance, end of year .....	2,375	1,769

The accompanying notes are an integral part of the financial statements.

## Canadian Pari-Mutuel Agency Revolving Fund—Continued

### STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Operating activities:		
Net income before extraordinary items	606	353
Add:		
Amortization	107	31
Loss on disposal of capital assets		16
Provision for employee termination benefits	38	128
	751	528
Change in current assets and liabilities	(205)	626
Payments on and change in provision for employee termination benefits		(45)
Net financial resources provided (used) by operating activities	546	1,109
Investing activities:		
Capital assets purchased	(475)	(440)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	71	669
Accumulated net charge against the Fund's authority account, beginning of year	2,878	2,209
Accumulated net charge against the Fund's authority account, end of year	2,949	2,878

The accompanying notes are an integral part of the financial statements.

Charges to the Fund are to include administration expenses of the Agency and costs of research relating to the use of drugs on horses and race surveillance techniques including the publication, distribution and sale of the results of such research. All revenues from activities approved by Treasury Board are to be credited to the Fund.

The use of the Fund's authority is monitored through the accumulated net charge against the Fund's authority account. Its balance, shown on the balance sheet under Equity of Canada, represents the financial position of the Revolving Fund. It is composed of the cumulative net cash transactions through the Consolidated Revenue Fund, the original net assets transferred to the Fund at inception and any subsequent write-offs of deficit or surplus. The change in this account during the year represents the net financial resources used or provided by the Fund.

#### 2. Significant accounting policies

##### (a) Capital assets

Capital assets, acquired from parliamentary appropriations prior to April 1, 1970 are recorded in the Fund in accordance with Treasury Board Circular 1970-7 at values determined as at that date by officers of the Department. Subsequent acquisitions are recorded in the Fund at cost and are amortized from the year of the acquisition on a straight-line basis over their estimated useful lives as follows:

Furniture and equipment	10 years
Electronic data processing equipment	5 years
Automotive	3 years
Buildings	25 years

##### (b) Pension plan

Employees of the Canadian Pari-Mutuel Agency operating the Supervision Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government's portion of the pension cost is included in the employee benefits assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and the Supplementary Retirement Benefits Account.

##### (c) Vacation pay

The accrued liability on the balance sheet represents the amount of vacation pay credits outstanding at the end of the year.

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Canadian Pari-Mutuel Agency Revolving Fund was established under *Appropriation Act No. 1, 1970*, which authorized the operation of the Fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board for the purpose of providing race track supervision in Canada. The *Appropriation Act No. 1, 1970* was repealed and replaced by section 2 of the *Revolving Funds Act* in 1985.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$2,000,000 at any time.

# Canadian Pari-Mutuel Agency Revolving Fund—Concluded

## NOTES TO THE FINANCIAL STATEMENTS—Concluded

### (d) Employee termination benefits

Employees leaving government service generally receive termination benefits at the rate of one week's pay for each complete year of continuous service to a maximum of twenty eight weeks' pay. However, upon resignation, benefits are generally payable only to those with ten or more years of continuous service and the entitlement is reduced to one half week's pay for each year of continuous employment to a maximum of thirteen weeks' pay.

The allowance at the end of the year consists of one half week's pay at current salary rates for each complete year of service to a maximum of thirteen weeks' pay.

### 3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	(in thousands of dollars)			
Furniture and equipment .....	491	329		820
Electronic data processing equipment .....	89	134		223
Automotive .....	40	12		52
Buildings .....	575			575
Land .....	99			99
	<u>1,294</u>	<u>475</u>		<u>1,769</u>
Accumulated amortization	Balance at beginning of year	Amortization	Decrease	Balance at end of year
	(in thousands of dollars)			
Furniture and equipment .....	53	55		108
Electronic data processing equipment .....	48	47		95
Automotive .....	17	5		22
Buildings .....	574			574
	<u>692</u>	<u>107</u>		<u>799</u>
Net .....	<u>602</u>			<u>970</u>

## Consulting and Audit Canada Revolving Fund

### MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Consulting and Audit Canada Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2003 and the results of its operations and its cash flow for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

J. S. BILLINGS

*Assistant Deputy Minister,  
Corporate Policy and Infrastructure*

July 11, 2003

ELIZABETH NADEAU

*Chief Executive Officer,  
Consulting and Audit Canada*

July 9, 2003

### STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2003		2002	
	Estimates	Actual	Estimates	Actual
Net income (loss) .....	600	(179)	800	1,300
Add: items not requiring use of funds .....	400	879	400	(387)
Operating source of funds .....	1,000	700	1,200	913
Less: items requiring use of funds				
Net capital acquisitions .....	100	634	100	190
Net other assets and liabilities .....	(200)	(283)	(200)	(633)
Authority provided .....	1,100	349	1,300	1,356

### RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2003	2002
Credit (debit) balance in the accumulated net charge against the Fund's authority .....	3,982	(1,523)
Add: PAYE charges against the appropriation account after March 31 .....	16,737	21,605
Less: amounts credited to the appropriation account after March 31 .....	22,029	20,738
Transfer to Treasury Board—contingencies .....	220	306
Net authority provided, end of year .....	(1,530)	(962)
Authority limit (Note 1) .....	20,000	20,000
Unused authority carried forward .....	21,530	20,962

The accompanying notes are an integral part of the financial statements.



## Consulting and Audit Canada Revolving Fund—Continued

### AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND ETHICS BRANCH  
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the statement of financial position of the Consulting and Audit Canada Revolving Fund as at March 31, 2003, the statements of operations, accumulated deficit and cash flow for the year then ended. These financial statements are the responsibility of the management of the Consulting and Audit Canada Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material

misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Consulting and Audit Canada Revolving Fund as at March 31, 2003, and the results of its operations and its cash flow for the year then ended in accordance with the basis of accounting as disclosed in Note 2 to the financial statements.

PricewaterhouseCoopers LLP  
Chartered Accountants

Ottawa, Canada  
June 5, 2003

### STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2003	2002		2003	2002
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Cash .....	226	162	Accounts payable and accrued liabilities		
Accounts receivable			Government of Canada .....	1,386	1,438
Government of Canada .....	16,932	19,824	Outside parties .....	15,521	20,167
Outside parties .....	744	922	Other liabilities .....	2,465	2,140
Other assets (Note 3) .....	5,340	1,247		19,372	23,745
	23,242	22,155	Allowance for employee termination benefits .....	3,856	3,227
Capital assets (Note 4) .....	715	220		23,228	26,972
			<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Fund's		
			authority .....	3,982	(1,523)
			Accumulated deficit .....	(3,253)	(3,074)
	23,957	22,375		23,957	22,375

The accompanying notes are an integral part of the financial statements.

# Consulting and Audit Canada Revolving Fund—Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Revenues (Note 5) .....	119,129	116,809
Direct costs .....	77,591	75,721
Gross margin .....	41,538	41,088
Operating expenses		
Salaries and employee benefits .....	33,206	31,509
Employee termination benefits .....	803	522
Professional and special services .....	1,969	2,018
Occupancy costs .....	1,912	1,929
Corporate and administrative services .....	1,469	1,276
Transportation and telecommunications .....	1,117	972
Utilities, materials and supplies .....	845	1,260
Amortization .....	139	32
Bad debts .....		(240)
Purchased repairs and maintenance .....	57	18
Interest on draw down .....	63	188
Information .....	48	128
Rentals .....	71	79
Other expenses .....	18	97
	41,717	39,788
Net income (loss) .....	(179)	1,300

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Balance, beginning of year .....	(3,074)	(4,374)
Net income (loss) .....	(179)	1,300
Balance, end of year .....	(3,253)	(3,074)

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Operating activities:		
Net income (loss) .....	(179)	1,300
Items not affecting use of the Fund's authority		
Amortization .....	139	32
Provision for employee termination benefits .....	803	522
	763	1,854
Changes in working capital (Note 7) .....	(5,460)	2,152
Payment on provision for employee termination benefits .....	(174)	(194)
Net financial resources provided (used) by operating activities .....	(4,871)	3,812
Investing activities:		
Capital assets Acquisitions .....	(634)	(190)
Net financial resources used by investing activities .....	(634)	(190)
Net increase (decrease) in accumulated net charge against the Fund's authority .....	(5,505)	3,622
Accumulated net charge against the Fund's authority, beginning of year .....	1,523	(2,099)
Accumulated net charge against the Fund's authority, end of year .....	(3,982)	1,523

The accompanying notes are an integral part of the financial statements.

# Consulting and Audit Canada Revolving Fund—Continued

## NOTES TO THE FINANCIAL STATEMENTS

### 1. Authority and purpose

Consulting and Audit Canada (CAC) is a Special Operating Agency that provides, on an optional and fee-for-services basis, consulting and audit services to federal Government departments and agencies across Canada. Services may also be made available to foreign governments and international organizations.

CAC is financed by means of the Consulting and Audit Canada Revolving Fund, effective April 1, 1992. Under paragraph 55.5.4(3) of the *Department of Public Works and Government Services Act*, the Fund was initially provided with a line of credit to a maximum of \$30,000,000 to fund operations. This limit was later adjusted by \$4,899,387 to \$25,100,613 by the Treasury Board (TB decision 826332 dated November 5, 1998) to reflect an adjustment to the spending authority.

In 2001-2002, in accordance with Section 12 of the *Revolving Funds Act*, and through the 2001-2002 Supplementary Estimates (B) (TB decision 829420 dated December 6, 2001) the draw down authority was reduced from \$25,100,613 to \$20,000,000.

### 2. Significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada to the extent that they are in accordance with Government policies and directives. The significant accounting policies include the following:

#### (a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

#### (b) Capital assets

Capital assets are stated at cost and are amortized commencing the month after acquisition on a straight-line basis over their estimated economic lives as follows:

Category	Estimated useful economic life
Informatics hardware	3 to 5 years
Informatics software	3 years
Leasehold improvements	5 years

### (c) Pension plan

Employees of CAC are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

### (d) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

No accrual is made for severance entitlements on service prior to April 1, 1992. Benefits earned prior to April 1, 1992 and estimated at \$3,143,000 (2001-2002—\$3,123,000) represent an obligation of CAC and will be funded by the Treasury Board.

### (e) Insurance

CAC does not carry insurance on its property. This is consistent with the government's policy of self-insurance.

### 3. Other assets

	2003	2002
	(in thousands of dollars)	
Goods and Services Tax refundable advances	5,318	1,061
Work in process		167
Other advances	22	19
	<u>5,340</u>	<u>1,247</u>

# Consulting and Audit Canada Revolving Fund—Concluded

## NOTES TO THE FINANCIAL STATEMENTS—Concluded

### 4. Capital assets and accumulated amortization

	Balance, beginning of year	Acqui- sitions	Disposals/ adjustments	Balance, end of year
Capital assets	(in thousands of dollars)			
Informatics hardware . . .	285	21		306
Informatics software . . .	147	20		167
Leasehold improvements . . . . .		593		593
	432	634		1,066
Accumulated amortization	Balance, beginning of year	Current year amortization	Disposals/ adjustments	Balance, end of year
	(in thousands of dollars)			
Informatics hardware . . .	195	37		232
Informatics software . . .	17	43		60
Leasehold improvements . . . . .		59		59
	212	139		351
Net . . . . .	220			715

### 7. Changes in working capital

	2003	2002	Changes
	(in thousands of dollars)		
Current assets . . . . .	23,242	22,155	(1,087)
Current liabilities . . . . .	19,372	23,745	(4,373)
	3,870	(1,590)	(5,460)

### 8. Comparative figures

Certain of the prior year's figures have been reclassified in order to conform to the presentation adopted in the current year.

### 5. Revenues

	2003	2002
	(in thousands of dollars)	
Consulting and audit services . . . . .	100,509	99,261
Recovery—Shared systems support centre costs . . . . .	18,620	17,548
	119,129	116,809

### 6. Commitments

CAC leases its premises and office equipment under operating leases. The head office lease is being renewed on an annual basis. Future payments for the existing leases are as follows:

(in thousands of dollars)

2003-2004 . . . . .	2,137
2004-2005 . . . . .	1,511
2005-2006 . . . . .	692
2006-2007 . . . . .	690
2007-2008 . . . . .	501
	5,531

# CORCAN Revolving Fund

## MANAGEMENT REPORT

We have prepared the accompanying financial statements of the CORCAN Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with Canadian generally accepted accounting principles, as set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Any differences in the comparative amounts from the amounts in the financial statements for the year ended March 31, 2003 are solely the results of reclassifications for comparative purposes.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the

ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Fund's Directorate of Financial Services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets.

Approved by:

BILL RAVEN

*A/Comptroller*

July 2, 2003

CORINNE HAGERMAN

*Chief Executive Officer*

June 17, 2003

## STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003		2002	
	Estimates	Actual	Estimates	Actual
Net income (loss) .....	(100)	1,455		8,272
Add: items not requiring use of funds .....	3,000	2,812	3,100	2,936
Operating source of funds .....	2,900	4,267	3,100	11,208
Less: items requiring use of funds				
Net capital				
acquisitions .....	500	1,400	1,500	2,093
Net other assets and liabilities .....	2,600	4,717	1,600	(1,608)
Authority provided (used) .....	(200)	(1,850)		10,723

## RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2003	2002
Credit balance in the accumulated net cash disbursements against the Fund's authority account .....	(8,731)	(10,581)
Less: Transfer from TB Vote 5 .....	142	142
Net authority provided, end of year .....	(8,873)	(10,723)
Authority limit .....	5,000	5,000
Unused authority carried forward .....	13,873	15,723



**CORCAN Revolving Fund—Continued****AUDITORS' REPORT**

TO THE ADVISORY BOARD OF CORCAN

We have audited the statement of financial position of CORCAN as at March 31, 2003 and the statements of operations, accumulated deficit and changes in cash flow for the year then ended. These financial statements are the responsibility of CORCAN's Revolving Fund management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material

misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, the financial statements present fairly, in all material respects, the financial position of CORCAN Revolving Fund as at March 31, 2003 and the results of its operations and its cash flow for the year then ended in accordance with note 2 of the financial statements.

Ernst & Young LLP  
Chartered Accountants

Ottawa, Canada  
May 30, 2003

**STATEMENT OF FINANCIAL POSITION**  
**AS AT MARCH 31**  
(in thousands of dollars)

	2003	2002		2003	2002
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable (Note 4) .....	7,522	9,892	Accounts payable (Note 7) .....	13,475	22,112
Inventories (Note 5) .....	10,147	12,202	Deferred revenues .....		641
Other .....	17	12	Current portion of obligation under capital		
	17,686	22,106	lease (Note 8) .....	16	36
Capital assets (Notes 3 and 6) .....	6,614	9,339		13,491	22,789
Deferred charges (net of amortization) .....	1	228	Long-term		
			Employee future benefits (Note 9) .....	2,626	2,430
			Obligations under		
			capital lease (Note 8) .....	42	178
				16,159	25,397
			Commitments and contingencies (Notes 10 and 13)		
			<b>EQUITY OF CANADA</b>		
			Contributed capital (Note 14) .....	30,542	30,542
			Accumulated net charges against the		
			Fund's authority .....	(8,731)	(10,581)
			Accumulated deficit (Note 3) .....	(13,669)	(13,685)
				8,142	6,276
	24,301	31,673		24,301	31,673

The accompanying notes are an integral part of the financial statements.

**CORCAN Revolving Fund—Continued****STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31**  
(in thousands of dollars)

	2003	2002
Revenues (Notes 11 and 15) .....	62,685	66,133
Cost of goods sold (Note 11) .....	68,105	70,869
Gross margin .....	(5,420)	(4,736)
Other revenues		
Training and correctional fees (Note 15) .....	21,716	20,696
Miscellaneous .....	843	5,267
	22,559	25,963
Expenses		
Administrative .....	8,065	4,028
Operating .....	5,522	5,963
Selling and marketing .....	1,952	2,941
Other .....	145	(136)
Interest .....		159
	15,684	12,955
Net income .....	1,455	8,272

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF ACCUMULATED DEFICIT  
FOR THE YEAR ENDED MARCH 31**  
(in thousands of dollars)

	2003	2002
Balance, beginning of year .....	(13,685)	(21,957)
Restatement:		
Change in accounting policy - fixed assets (Note 3) .....	(1,439)	
Restated balance, beginning of year .....	(15,124)	(21,957)
Net income .....	1,455	8,272
Balance, end of year .....	(13,669)	(13,685)

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF CASH FLOW  
FOR THE YEAR ENDED MARCH 31**  
(in thousands of dollars)

	2003	2002
Operating activities:		
Net income .....	1,455	8,272
Employee termination benefit payments .....	(276)	(183)
Adjustments for non-cash items:		
Provision for termination benefits .....	472	(53)
Amortization .....	2,548	2,413
Amortization of deferred charges .....	206	209
Other .....	138	367
	4,543	11,025
Changes in non-cash working capital		
Accounts receivable .....	2,370	(1,016)
Inventories .....	2,055	927
Other .....	(5)	15
Accounts payable .....	(8,637)	1,401
Deferred revenues .....	(641)	534
Net financial resources provided (used) by operating activities .....	(315)	12,886
Investing activities:		
Capital assets acquisitions .....	(1,400)	(2,093)
Deferred charges .....	21	(29)
Net financial resources used by investing activities .....	(1,379)	(2,122)
Financing activities		
Capital lease obligations .....	(156)	(41)
Reduction of accumulated net charge against the Fund's authority (Note 14) .....		20,456
Net financial resources provided (used) by financing activities .....	(156)	20,415
Net increase (decrease) in accumulated net charge against the Fund's authority .....	(1,850)	31,179
Accumulated net charge against the Fund's authority account, beginning of year .....	10,581	(20,598)
Accumulated net charge against the Fund's authority account, end of year .....	8,731	10,581

The accompanying notes are an integral part of the financial statements.

## CORCAN Revolving Fund—Continued

## NOTES TO THE FINANCIAL STATEMENTS

## 1. Authority and purpose

CORCAN Revolving Fund is an agency within Correctional Service Canada financed by way of a Revolving Fund. The CORCAN Revolving Fund (the "Fund") was established under *Appropriation Act No. 4, 1991-92*, which authorized the operation of the Fund effective April 1, 1992 in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board. CORCAN Revolving Fund's purpose is to aid in the safe reintegration of offenders into Canadian society by providing employment and training opportunities to offenders incarcerated in federal penitentiaries and, for brief periods of time, after they are released into the community. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$5,000,000 at any time. An amount of \$15,218,000, representing net assets assumed by the Fund was charged to this authority when the Fund became operative on April 1, 1992.

These financial statements have been prepared on a going concern basis, which presumes that the Revolving fund will be able to realize its assets and discharge its liabilities in the normal course of business for the foreseeable future.

The Revolving Fund's continuation as a going concern is dependent on obtaining sufficient level of funding from Corrections Service Canada (CSC).

## 2. Significant accounting policies

The accompanying financial statements have been prepared in accordance with Canadian generally accepted accounting principles to the extent that they are in accordance with Government policies and directives. Since a precise determination of many assets and liabilities is dependent upon future events, the preparation of financial statements for a period necessarily involves the use of estimates and approximations which have been made with careful judgement. These financial statements present the assets, liabilities and results of operations of the Fund and have been prepared with reasonable limits of materiality and within the framework of the accounting policies summarized below.

## Recognition of revenue and expense

Except as noted below, revenues are recognized when goods are sold or services rendered.

For multi-year construction contracts in excess of \$100,000 the percentage of completion method of accounting is used. Degree of completion is determined by comparing direct costs incurred to date to the total direct costs anticipated for the entire contract. The effect of changes to the total estimated income for each contract is recognized in the period in which the determination is made and losses, if any, are recognized fully when anticipated. Profits on construction contracts of up to \$100,000 are recognized when the contract has been substantially completed.

Expenses are recorded in the period they are incurred.

## Inventories

Inventories are valued at the lower of cost and net realizable value.

## Capital assets

Capital assets are recorded at cost if they are in excess of \$10,000 and are amortized from the month following the month of acquisition on a straight-line basis over their estimated useful lives as follows:

Plant and equipment	10 years
Office furniture and equipment	10 years
Computer equipment	3 years
Vehicle fleet	5 years
Dairy herd	3 years

## Deferred charges

Deferred charges, consisting of manufacturing R & D costs and development costs of computerized financial systems, are amortized on a straight-line basis. Periods of amortization are based on the future economic benefit of these costs.

## Pension plan

Employees of CORCAN Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefits assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts. Pension plan expense is recognized when it is earned.

## CORCAN Revolving Fund—Continued

## NOTES TO THE FINANCIAL STATEMENTS—Continued

## Employee future benefits

Employees of CORCAN Revolving Fund are entitled to specified termination benefits based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned by employees of CORCAN Revolving Fund prior to April 1, 1992 are considered a liability of the Treasury Board and, accordingly, have not been recorded in the accounts. The financial statements of CORCAN Revolving Fund include the termination benefits earned by the employees of CORCAN since the inception of the Fund. The employee future benefits are recognized when they are earned.

## Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements may only be used in the event of an illness. As per current Government practice, unused sick leave upon employee termination is not payable to the employee. Accordingly, no amount has been accrued in these financial statements.

## Warranty provision

Potential warranty costs associated with products sold by CORCAN Revolving Fund are recorded when the products are sold.

## Financial instruments

The fair value of financial instruments approximates costs unless otherwise specified. The Fund's financial instruments consist of accounts receivable, accounts payable, accrued liabilities and long-term debt. It is management's opinion that the Fund is not exposed to significant interest, currency or credit risks arising from those instruments.

## 3. Changes in accounting policy

On April 1, 2002, the Fund adopted a new accounting policy from Treasury Board which effectively increased the threshold for asset capitalization from \$1,000 to \$10,000. As a result, in the current year, the Fund has written down, retroactively, capital assets no longer meeting its threshold and recaptured accumulated amortization of \$6,985,000 and \$5,305,000 respectively, creating a loss of \$1,680,000. Of this loss, \$1,439,000 represents the adjustment of pre-fiscal 2003 capitalized assets, which has been applied against opening accumulated deficit in the current year. The change in accounting policy was applied retroactively without restatement.

## 4. Accounts receivable

	2003	2002
	(in thousands of dollars)	
Government of Canada .....	5,424	7,558
Outside parties .....	2,813	3,296
Less: allowance for doubtful accounts .....	(715)	(962)
	<u>7,522</u>	<u>9,892</u>

## 5. Inventories

Inventories consist of the following:

	2003	2002
	(in thousands of dollars)	
Raw materials .....	4,138	4,975
Work in progress .....	252	354
Finished goods .....	4,951	5,129
Livestock .....	1,640	2,831
	<u>10,981</u>	<u>13,289</u>
Provision for obsolete inventory .....	(834)	(1,087)
	<u>10,147</u>	<u>12,202</u>

## 6. Capital assets and accumulated amortization

Capital assets consist of the following:

	2003		2002	
	Cost	Accumulated amortization	Cost	Accumulated amortization
	(in thousands of dollars)			
Plant and equipment .....	20,175	15,032	24,499	17,214
Office furniture and equipment .....	1,055	740	1,296	767
Computer equipment .....	346	324	1,460	1,315
Vehicle fleet .....	808	545	879	582
Dairy herd .....	1,075	291	1,112	269
Plant and equipment under capital lease .....	113	26	284	44
	<u>23,572</u>	<u>16,958</u>	<u>29,530</u>	<u>20,191</u>
Accumulated amortization .....	(16,958)		(20,191)	
Net book value .....	<u>6,614</u>		<u>9,339</u>	

## 7. Accounts payable

	2003	2002
	(in thousands of dollars)	
Government of Canada .....	1,988	12,098
Outside parties .....	11,487	10,014
	<u>13,475</u>	<u>22,112</u>



**CORCAN Revolving Fund—Continued****NOTES TO THE FINANCIAL STATEMENTS—Continued****8. Obligations under capital lease**

The future minimum lease payments for obligations under capital lease are:

	(in thousands of dollars)
2004.....	21
2005.....	21
2006.....	25
	<hr/>
	67
Financing charges.....	(9)
	<hr/>
	58
Current portion.....	16
	<hr/>
Long term portion.....	42
	<hr/>

The leases are for varying periods extending to March 2006 and have varying interest rates ranging from 8.9 percent to 13.2 percent.

**9. Employee future benefits****(a) Termination benefits**

Termination benefits earned by employees prior to the creation of CORCAN Revolving Fund on April 1, 1992 are considered a liability of the Treasury Board and are therefore not recorded in the accounts. As at March 31, 2003, the Treasury Board liability for benefits earned by CORCAN's employees prior to April 1, 1992 is \$1,515,000 (2002—\$2,094,000). The Treasury Board will fund the payout of these benefits for a period of up to fifteen years from the establishment date of CORCAN Revolving Fund. CORCAN Revolving Fund will therefore become liable for these benefits within the next five years. The liability for benefits earned after April 1, 1992 is recorded in the accounts as the benefits accrue to the employees. As at March 31, 2003, CORCAN's liability is \$2,626,000 (2002—\$2,430,000).

CORCAN expensed \$472,000 related to Employee Termination Benefits in 2002-2003.

**(b) Pension plan**

During the year CORCAN Revolving Fund has expensed \$3,832,000 (2002—\$3,740,000) for the employee's *Public Service Superannuation Act*.

**10. Commitments**

CORCAN Revolving Fund is committed under the terms of various lease agreements. The lease commitments includes an amount of \$1,307,000 from 2004 though 2007, relating to the Kingston warehouse. This lease was renewed in 2003 and expires September 30, 2006.

The minimum annual payments over the next five years are as follows:

(in thousands of dollars)

2004.....	406
2005.....	384
2006.....	384
2007.....	186
	<hr/>
	1,360
	<hr/>

**11. Revenues and cost of goods sold**

Year ended March 31, 2003	Revenues	Cost of goods sold	Gross margin
	(in thousands of dollars)		
Agribusiness and forestry ....	10,172	13,037	(2,865)
Services.....	4,859	4,962	(103)
Textile.....	5,770	6,510	(740)
Manufacturing.....	28,515	29,439	(924)
Construction.....	13,369	14,157	(788)
Total.....	62,685	68,105	(5,420)

Year ended March 31, 2002	Revenues	Cost of goods sold	Gross margin
	(in thousands of dollars)		
Agribusiness and forestry ....	11,026	13,731	(2,705)
Services.....	5,163	5,427	(264)
Textile.....	3,342	3,963	(621)
Manufacturing.....	26,679	27,535	(856)
Construction.....	19,923	20,213	(290)
Total.....	66,133	70,869	(4,736)

**12. Other income statements items**

Included in the expenses are the following items:

	2003	2002
	(in thousands of dollars)	
Amortization of capital assets (including assets under capital lease).....	2,548	2,413
Deferred development costs amortization.....	206	209
Interest on capital lease obligations.....	37	26



**CORCAN Revolving Fund—Concluded****NOTES TO THE FINANCIAL STATEMENTS—  
Concluded****13. Contingencies**

In the normal course of operations, CORCAN Revolving Fund becomes involved in various claims and legal proceedings. While the final outcome with respect to claims and legal proceedings pending at March 31, 2003 cannot be predicted with certainty, it is the opinion of management that their resolution will not have a material adverse effect on CORCAN's financial position or results of operations. A provision for these expenses has been established according to the best estimates of management.

**14. Contributed capital**

In 2001-2002, Treasury Board and CORCAN Revolving Fund negotiated a new Revolving Fund level to reduce CORCAN's accumulated net charge against the Fund's authority from \$45,000,000 to \$5,000,000. As part of the agreement, Treasury Board wrote off \$20,456,000 of CORCAN's accumulated net charge against the Fund's authority balance and therefore increased CORCAN's contributed capital.

	2003	2002
	(in thousands of dollars)	
Opening balance .....	30,542	10,086
Treasury Board write off of the accumulated net charge against the Fund's authority .....		20,456
Closing balance .....	30,542	30,542

**15. Related party transactions**

CORCAN Revolving Fund entered into the following transactions with the Correctional Service Canada (CSC), its parent organization:

	2003	2002
	(in thousands of dollars)	
Trade revenues .....	12,390	11,992
Training, correctional and other fees .....	21,716	20,696
	34,106	32,688

As at March 31, 2003, CORCAN Revolving Fund has \$1,052,000 (2002—\$3,154,000) receivable from CSC.

Correctional Service Canada has provided and will continue to provide CORCAN Revolving Fund with the use of existing infrastructure including buildings, shops and farms as well as maintenance of said facilities, free of charge.

**16. Comparative numbers**

The comparative numbers have been reclassified to conform to the current year presentation.

## Defence Production Revolving Fund

### MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Defence Production Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds, the *Defence Production Act*, and the reporting requirements and standards of the Receiver General for Canada.

There were no transactions in the Defence Production Revolving Fund during 2002-2003 fiscal year.

Approved by:

J.S. BILLINGS

*Assistant Deputy Minister,  
Corporate Policy and Infrastructure*

July 11, 2003

R. MONETTE

*Assistant Deputy Minister,  
Operations*

July 9, 2003

G. BAILEY

*Assistant Deputy Minister,  
Acquisition Program*

July 7, 2003

### DEFENCE PRODUCTION REVOLVING FUND

#### RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2003	2002
Joint authority limit (Note 1) .....	100,000	100,000 <sup>(1)</sup>
Net authority available for the Fund's account. ....	100,000	100,000
Unused authority carried forward .....	100,000	100,000

<sup>(1)</sup> Joint continuing authority limit for the Defence Production Revolving Fund and Defence Production Loan Account is \$100,000,000, as explained in Note 1.

### DEFENCE PRODUCTION LOAN ACCOUNT

#### RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2003	2002
Joint authority limit (Note 1) .....	100,000	100,000 <sup>(1)</sup>
Less: authority limit applied to the Defence Production Revolving Fund .....	100,000	100,000
Unused authority carried forward .....		

<sup>(1)</sup> Joint continuing authority limit for the Defence Production Revolving Fund and Defence Production Loan Account is \$100,000,000, as explained in Note 1.

## Defence Production Revolving Fund— Concluded

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Defence Production Revolving Fund was established by Section 15 of the *Defence Production Act*. It was established in 1951 for the purpose of:

- (a) financing the stockpiling of defence supplies or strategic materials;
- (b) making loans or advances to aid in defence procurement, such as working capital loans for advance payments on contracts, but not including loans or advance payments for capital purposes; and
- (c) permitting initial payments for defence supplies which can be promptly billed to a Government department, agency or an associated Government in advance of delivery of goods.

The *Adjustment of Accounts Act* (S.C. 1980, c.17) had the effect of creating a separate Defence Production Loan Account for loans or advances authorized under the *Defence Production Act*, item (b) above.

The Fund and the Defence Production Loan Account have a continuing non-lapsing authority from the *Adjustment of Accounts Act* to make payments out of the Consolidated Revenue Fund, of which the total of these two accounts is not to exceed \$100 million at any time.

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## Geomatics Canada Revolving Fund

### MANAGEMENT REPORT

The accompanying financial statements of the Geomatics Canada Revolving Fund have been prepared as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. They were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts, which provides a centralized record of the Fund's financial transactions and benefits from the advice of accounting personnel of Corporate Services Sector (CSS). Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

CSS develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are maintained at appropriate costs and are augmented by the maintenance of internal audit

programs. Management also seeks to assure the objectivity and integrity of data in its financial statements. This is accomplished by a careful selection, training and development of qualified staff, organizational arrangements that provide appropriate divisions of responsibility and communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In order to assure maximum objectivity and freedom from bias, an external auditor has examined the financial data contained in these financial statements. His role is to express an informed judgement as to whether the Fund's financial statements, considered in their entirety, present fairly, in conformity with stated accounting policies, the Fund's financial condition and transactions. This judgement is based on procedures described in the opinion appended to these financial statements.

Approved by:

BRUCE HIRST

*Director General, Finance  
(Senior full-time financial officer)*

September 10, 2003

BRUCE HOLDEN

*Assistant Deputy Minister,  
Corporate Services  
(Senior financial officer)*

September 10, 2003

### STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003		2002	
	Estimates	Actual	Estimates	Actual
Net income (loss) .....	1,600	(1,950)	700	505
Add: items not requiring use of funds .....	14	637	300	588
Operating source (use) of funds .....	1,614	(1,313)	1,000	1,093
Less: item requiring use of funds				
Net capital acquisitions .....	300	216	100	148
Net other assets and liabilities .....	(700)	564	(236)	901
Authority provided (used) .....	2,014	(2,093)	1,136	44

### RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2003	2002
Credit (debit) balance in the accumulated net charge against the Fund's authority account .....	(1,122)	239
Add: PAYE charges against the appropriation account after March 31 .....	4,775	1,319
Less: amounts credited to the appropriation account after March 31 .....	736	734
Net authority used, end of year .....	2,917	824
Authority limit (Note 1) .....	5,000	5,000
Unused authority carried forward .....	2,083	4,176

The accompanying notes are an integral part of the financial statements.

# Geomatics Canada Revolving Fund— Continued

## AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH  
NATURAL RESOURCES CANADA

We have audited the statement of financial position of the Geomatics Canada Revolving Fund as at March 31, 2003 and the statements of operations, accumulated surplus (deficit), cash flow, authority provided (used) and reconciliation of unused authority for the year then ended. These financial statements are the responsibility of the management of the Geomatics Canada Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material

misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Geomatics Canada Revolving Fund as at March 31, 2003 and the results of its operations, cash flow, authority provided (used) and reconciliation of unused authority for the year then ended in accordance with accounting principles for revolving funds of the Government of Canada as described in Note 2.

Raymond, Chabot, Grant, Thornton  
Chartered Accountants

Ottawa, Canada  
August 1, 2003

## STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2003	2002		2003	2002
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....	609	153	Government of Canada .....	4,167	2,483
Outside parties (Note 5) .....	4,412	2,665	Outside parties		
Inventory (Note 6) .....	2,026	3,351	Accounts payable .....	3,038	1,103
Work in process .....		3	Vacations pay .....	107	92
Prepaid expenses .....	9	53	Deferred revenues .....	199	131
	7,056	6,225		7,511	3,809
Capital assets (Note 7)					
At cost .....	4,806	4,590	Long-term		
Less: accumulated amortization .....	3,595	2,958	Termination benefits payable .....	165	146
	1,211	1,632			
	8,267	7,857	<b>EQUITY OF CANADA</b>		
			Contributed capital .....	1,438	1,438
			Accumulated net charge against		
			the Fund's authority .....	(1,122)	239
			Reserve for replacement of		
			printing presses (Note 9) .....	1,600	1,600
			Accumulated surplus (deficit) .....	(1,325)	625
				591	3,902
				8,267	7,857

The accompanying notes are an integral part of the financial statements.



# Geomatics Canada Revolving Fund— Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Revenues		
Products .....	11,602	10,606
Services .....	3,028	2,958
Consulting .....	1,736	837
	16,366	14,401
Cost of sales .....	2,954	2,852
Income before direct and indirect expenses .....	13,412	11,549
Direct expenses		
Salaries .....	5,748	4,215
Employee benefits .....	1,234	1,085
Transportation and communication .....	584	584
Information .....	27	24
Professional and special services .....	3,199	1,920
Rentals .....	322	205
Purchased repair and upkeep .....	314	434
Utilities, materials and supplies .....	480	373
Other expenditures .....	3	2
	11,911	8,842
Indirect expenses		
Sector services .....	655	496
Corporate services .....	584	554
Occupancy .....	483	457
Amortization of capital assets (Note 7) .....	498	445
Bad debts .....	90	151
Provision for employee termination benefits .....	11	11
Inventory obsolescence write-down (Note 3) .....	1,019	4
Interest .....	111	84
	3,451	2,202
Total expenses .....	15,362	11,044
Net income (loss) .....	(1,950)	505

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF ACCUMULATED SURPLUS (DEFICIT) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Balance, beginning of year .....	625	120
Net income (loss) .....	(1,950)	505
Balance, end of year .....	(1,325)	625

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Operating activities:		
Net income (loss) .....	(1,950)	505
Items not affecting cash		
Amortization of capital assets .....	637	588
	(1,313)	1,093
Changes in non-cash working capital items (Note 4) .....	2,871	(235)
Changes in termination benefits payable .....	19	15
Net financial resources provided by operating activities .....	1,577	873
Investing activities:		
Acquisition of capital assets (Note 7) .....	(216)	(148)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year .....	1,361	725
Accumulated net charge against the Fund's authority account, beginning of year .....	(239)	(964)
Accumulated net charge against the Fund's authority account, end of year .....	1,122	(239)

The accompanying notes are an integral part of the financial statements.

## Geomatics Canada Revolving Fund— Continued

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Geomatics Canada Revolving Fund (the Fund) was originally established under *Appropriation Act No. 3, 1993-94*. It was called "Surveys, Mapping and Remote Sensing Sector Revolving Fund" and approval was conditional on specified conditions. The purpose of the Fund was to shift the costs of offering goods and services from taxpayers to those specific users who directly benefit from them. Subsequently, as registered in Treasury Board Minute 822 296 dated December 8, 1994, the "Surveys, Mapping and Remote Sensing Sector Revolving Fund" was renamed the "Geomatics Canada Revolving Fund". Having met its specified conditions, permanent continuing authority for the Fund was obtained and registered in Treasury Board Minute 822 393 dated February 9, 1995.

The Fund has received a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which at any time is not to exceed \$5,000,000.

#### 2. Significant accounting policies

##### (a) Accounting principles

These financial statements of the Geomatics Canada Revolving Fund have been prepared in accordance with Canadian generally accepted accounting principles, taking into account particular disclosure requirements of the *Public Accounts of Canada* (Volume II, Part II, Chapter 4), being in respect of Policy, Procedural Requirements, and Preparation and Disclosure of Ministerial Statements, as are therein described.

##### (b) Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

##### (c) Revenue recognition

Revenues are recognized when goods are sold or services rendered. For multi-year consulting or services contracts, the percentage of completion method of accounting is used. A degree of completion is determined by comparing direct costs incurred to date to the total direct costs anticipated for the entire contract. The effect of changes to the total estimated income for each contract is recognized in the period in which a determination is made and losses, if any, are fully recognized when anticipated.

##### (d) Inventory

The inventory of maps is valued at the lower of cost or net realization value, with cost being determined using the weighted average printing cost of each title. An inventory of materials is valued at the lower of cost or replacement value.

##### (e) Capital assets

Capital assets purchased by the Fund since April 1, 1994 are recorded at cost. These assets are amortized on a straight-line basis over their estimated useful lives, commencing with the month subsequent to acquisition. The estimated useful life of such assets is as follows:

Computer equipment	2 to 5 years
Furniture	10 years
Instruments	10 years
Mechanical equipment	10 years
Office equipment	5 years
Vehicles	5 years
Printing equipment	8 years
Scientific equipment	10 years

##### (f) Pension plan

The *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act* cover employees of Natural Resources Canada whose salaries and other benefits are paid by the Fund. Government's portion of the pension cost is included in the employee benefits expenses assessed against the Fund. Actual pension payments are made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

##### (g) Employee termination benefits

Employees of the Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to the establishment of the Fund (April 1, 1994) are a liability of the Treasury Board and accordingly have not been recorded in these accounts. The costs for benefits earned after April 1, 1994 as these accrue to employees, are recorded in the accounts.

# Geomatics Canada Revolving Fund— Continued

## NOTES TO THE FINANCIAL STATEMENTS— Continued

### (h) Sector and corporate overheads

Sector and Corporate overheads include administrative, management and various other costs incurred in the direct provision of services to the Fund. The allocation is based on predetermined overhead rates which vary with the number of employees (salary), or the number of business units (Sector or Corporate components).

### (i) Interest

Interest is charged to the Fund at a rate set by Treasury Board. Interest charges are calculated monthly on the balance of the accumulated charge against the Fund's authority.

### 3. Change in accounting estimate

During 2003, the Fund revised the method by which it estimates a reserve for obsolescence in respect of its inventory of maps. As a consequence of this, the inventory obsolescence write-down for the current year and the attendant net loss are approximately \$1,000,000 higher than would have otherwise been disclosed, had the original method been used.

### 4. Information included in the statement of cash flow

	2003	2002
	(in thousands of dollars)	
Accounts receivable		
Government of Canada .....	(456)	1,169
Outside parties .....	(1,747)	(494)
Inventory .....	1,325	109
Work in process .....	3	(3)
Prepaid expenses .....	44	(53)
Accounts payable and accrued liabilities		
Government of Canada .....	1,684	(366)
Outside parties .....	1,950	(198)
Deferred revenues .....	68	(399)
Total .....	2,871	(235)

Cash flows relating to interest on operating activities are detailed as follows:

	2003	2002
	(in thousands of dollars)	
Interest paid .....		84

### 5. Accounts receivable

Outside parties accounts receivable are as follows:

	2003	2002
	(in thousands of dollars)	
Receivables .....	4,763	2,926
Allowance for doubtful accounts .....	(351)	(261)
Total .....	4,412	2,665

### 6. Inventory

The inventory of maps on hand includes only those printed but not sold, since Fund startup. The Fund also holds on consignment maps that were printed prior to its creation. These are not accounted for in the inventory but as a sale occurs, are included in the cost of sales. Inventory of materials includes only printing unit material that was on hand at March 31.

	2003	2002
	(in thousands of dollars)	
Maps		
Topographic maps .....	1,632	2,817
Aeronautical maps .....	168	255
Geographic maps .....	33	47
Other .....		7
	1,833	3,126
Materials		
Paper .....	161	182
Plate .....	10	20
Ink .....	22	23
	193	225
Total .....	2,026	3,351

# Geomatics Canada Revolving Fund— Continued

## NOTES TO THE FINANCIAL STATEMENTS— Continued

### 7. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
(in thousands of dollars)				
Computer equipment .....	2,576	207		2,783
Furniture .....	204	9		213
Instruments .....	3			3
Mechanical equipment .....	442			442
Office equipment .....	84			84
Vehicles .....	12			12
Printing equipment .....	988			988
Scientific equipment .....	281			281
<b>Total .....</b>	<b>4,590</b>	<b>216</b>		<b>4,806</b>

  

Accumulated amortization	Balance at beginning of year	Amortization <sup>(1)</sup>	Decrease	Balance at end of year
(in thousands of dollars)				
Computer equipment .....	1,815	431		2,246
Furniture .....	179	11		190
Instruments .....	3			3
Mechanical equipment .....	125	41		166
Office equipment .....	82	1		83
Vehicles .....	12			12
Printing equipment .....	629	125		754
Scientific equipment .....	113	28		141
<b>Total .....</b>	<b>2,958</b>	<b>637</b>		<b>3,595</b>

<sup>(1)</sup> Included in the cost of sales is \$139,000 for amortization expenses (\$143,000 in 2002).

### 8. Information by activity

	2003			
	Products	Services	Consulting	Total
	(in thousands of dollars)			
<b>Revenues</b>				
Government departments .....	4,382	741	939	6,062
External customers .....	7,220	2,287	797	10,304
<b>Total revenues .....</b>	<b>11,602</b>	<b>3,028</b>	<b>1,736</b>	<b>16,366</b>
<b>Cost of sales .....</b>	<b>2,315</b>	<b>639</b>		<b>2,954</b>
<b>Income before direct and indirect expenses .....</b>	<b>9,287</b>	<b>2,389</b>	<b>1,736</b>	<b>13,412</b>
Direct expenses .....	8,105	2,116	1,690	11,911
Indirect expenses .....	3,058	297	96	3,451
<b>Total expenses .....</b>	<b>11,163</b>	<b>2,413</b>	<b>1,786</b>	<b>15,362</b>
<b>Net loss .....</b>	<b>(1,876)</b>	<b>(24)</b>	<b>(50)</b>	<b>(1,950)</b>
<b>Identifiable assets</b>				
Financial assets .....	5,320	1,022	714	7,056
Capital assets (net) .....	474	728	9	1,211
Capital expenditures	191	21	4	216
Amortization of capital assets .....	396	234	7	637

  

	2002			
	Products	Services	Consulting	Total
	(in thousands of dollars)			
<b>Revenues</b>				
Government departments .....	5,128	499	567	6,194
External customers .....	5,478	2,459	270	8,207
<b>Total revenues .....</b>	<b>10,606</b>	<b>2,958</b>	<b>837</b>	<b>14,401</b>
<b>Cost of sales .....</b>	<b>2,105</b>	<b>747</b>		<b>2,852</b>
<b>Income before direct and indirect expenses .....</b>	<b>8,501</b>	<b>2,211</b>	<b>837</b>	<b>11,549</b>
Direct expenses .....	6,326	1,796	720	8,842
Indirect expenses .....	1,799	317	86	2,202
<b>Total expenses .....</b>	<b>8,125</b>	<b>2,113</b>	<b>806</b>	<b>11,044</b>
<b>Net income .....</b>	<b>376</b>	<b>98</b>	<b>31</b>	<b>505</b>
<b>Identifiable assets</b>				
Financial assets .....	4,584	1,027	614	6,225
Capital assets (net) .....	679	941	12	1,632
Capital expenditures	133	1	14	148
Amortization of capital assets .....	332	246	10	588

**Geomatics Canada Revolving Fund—**  
*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—  
*Concluded*

9. Reserve for the replacement of printing presses

In order to ensure the continuity of printing operations, Fund management established a reserve for the replacement of the printing presses. Since March 31, 1998 an amount of \$800,000 had been transferred annually for that purpose. However, no annual supplements of \$800,000 have been transferred since the March 31, 2000 year, and the reserve balance has accordingly been maintained at \$1,600,000.

10. Related party transactions

Through common ownership, the Geomatics Canada Revolving Fund is related to all Government of Canada created departments, agencies and Crown Corporations. The Fund enters into transactions with such entities in the normal course of business, which transactions have been recorded at the exchange amount.

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# National Film Board Revolving Fund

## MANAGEMENT REPORT

We have prepared the accompanying financial statements of the National Film Board Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Audit and Finance Committee and presented to the Board of Trustees. The information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Director, Administration, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the Auditor General, who audited them and has provided an independent opinion which has been appended to these financial statements.

Approved by:

LUISA FRATE

Chief, Financial Operations  
(Senior full-time financial officer)

MARYSE CHARBONNEAU

Director, Administration  
(Senior financial officer)

June 4, 2003

## STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003		2002	
	Estimates	Actual	Estimates	Actual
Cost of operation .....	(67,096)	(66,571)	(64,728)	(62,242)
Add: items not requiring use of funds .....		4,036		3,044
Operating use of funds .....	(67,096)	(62,535)	(64,728)	(59,198)
Less: items requiring use of funds				
Net capital acquisitions .....		3,728		3,893
Net other assets and liabilities .....	375		375	
Authority used .....	(67,471)	(66,263)	(65,103)	(63,091)

## RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2003	2002
Credit balance in the accumulated net charge against the Fund's authority .....	8,327	9,058
Add: PAYE charges against the credit account after March 31 .....	5,295	4,617
Net authority used, end of year .....	13,622	13,675
Authority limit .....	15,000	15,000
Unused authority carried forward .....	1,378	1,325

# National Film Board Revolving Fund— Continued

## AUDITOR'S REPORT

TO THE MINISTER OF CANADIAN HERITAGE

I have audited the statement of financial position of the National Film Board as at March 31, 2003 and the statements of operations and accumulated deficit and cash flow for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

## STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31

(in thousands of dollars)

	2003	2002
<b>ASSETS</b>		
<b>Current assets</b>		
Cash .....	238	218
Accounts receivable		
Government of Canada .....	112	57
Outside parties .....	4,029	2,356
Inventories (Note 3) .....	446	470
Deposits .....	458	318
Prepaid expenses .....	981	1,180
	6,264	4,599
<b>Capital assets (Note 5)</b>		
Cost .....	40,216	39,015
Less: accumulated amortization .....	30,074	28,460
	10,142	10,555
	16,406	15,154

The accompanying notes are an integral part of these financial statements.

Approved by Management:

MARYSE CHARBONNEAU  
Director, Administration

JACQUES BENSIMON  
Government Film Commissioner

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 2003 and the results of its operations and its cash flow for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

Further, in my opinion, the transactions of the Board that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *National Film Act* and the by-laws of the Board.

Richard Flagecole, FCA  
Assistant Auditor General  
for the Auditor General of Canada

Montreal, Canada

June 4, 2003

	2003	2002
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Accounts payable		
Government of Canada .....	790	839
Outside parties .....	6,167	4,104
Accrued salaries and vacations .....	584	782
Advances on productions .....	410	178
Provision for employee future benefits .....	300	300
	8,251	6,203
<b>Long-term liabilities</b>		
Obligation under capital leases (Note 6) .....	185	240
Provision for employee future benefits .....	5,921	5,742
	6,106	5,982
<b>Commitments and contingencies (Notes 13 and 14)</b>		
<b>EQUITY OF CANADA</b>		
Accumulated net charge against the Revolving Fund's authority (Note 7) .....	8,327	9,058
Accumulated deficit (Note 8) .....	(6,278)	(6,089)
	2,049	2,969
	16,406	15,154

Approved by the Board:

CHERRY ELIZABETH KARPYSHIN  
Member

NORAH MALLORY  
Member

# National Film Board Revolving Fund— Continued

## STATEMENT OF OPERATIONS AND ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Expenses (Note 9)		
English programming		
Production of films and other forms of visual presentations		
Board's program	26,267	27,098
Sponsored production	444	641
Marketing of films and other forms of visual presentations	870	695
	27,581	28,434
French programming		
Production of films and other forms of visual presentations		
Board's program	17,191	15,544
Sponsored production	166	232
Marketing of films and other forms of visual presentations	963	1,074
	18,320	16,850
Commercial distribution		
Marketing of films and other forms of visual presentations	8,167	7,845
Communications and outreach development		
Corporate affairs	8,933	6,739
Research and development	2,365	2,321
	11,298	9,060
Management and administration	8,236	6,852
Cost of operations	73,602	69,041
Revenues		
Production and marketing of films and other forms of visual presentations		
English programming	444	641
French programming	166	232
Film prints, rentals and royalties		
Television	1,451	1,685
Educational	2,056	1,866
Home video	731	697
Theatrical	102	200
Services and miscellaneous	2,081	1,479
	7,031	6,800
Net cost of operations for the year before funding from the Government of Canada	66,571	62,241
Funding from the Government of Canada	66,382	62,167
Net results of operations for the year	(189)	(74)
Balance of accumulated deficit, beginning of year	(6,089)	(6,015)
Balance of accumulated deficit, end of year (Note 8)	(6,278)	(6,089)

The accompanying notes are an integral part of these financial statements.

## STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Operating activities:		
Net results of operations for the year	(189)	(74)
Items not requiring an outlay (inflow) of cash		
Amortization of capital assets	3,460	3,060
Loss (gain) on disposal of capital assets	387	(91)
Change in the provision for employee future benefits	932	249
Change in the provision of accrued vacations	9	20
	4,599	3,164
Payments on and change in the provision for employee future benefits	(752)	(195)
Change in the funded components of working capital	678	(4,307)
Net financial resources provided (used) by operating activities	4,525	(1,338)
Financing activities:		
Obligation under capital leases	292	300
Payments on obligations under capital leases	(652)	(497)
Net financial resources used by financing activities	(360)	(197)
Investing activities:		
Acquisition of capital assets	(3,288)	(3,512)
Acquisition under capital leases	(292)	(300)
Proceeds from disposal of capital assets	146	107
Net financial resources used by investing activities	(3,434)	(3,705)
Accumulated net charge against the Revolving Fund's authority		
Change in the year	731	(5,240)
Balance, beginning of year	(9,058)	(3,818)
Balance, end of year	(8,327)	(9,058)

The accompanying notes are an integral part of these financial statements.

# National Film Board Revolving Fund— Continued

## NOTES TO THE FINANCIAL STATEMENTS

### 1. Authority and purposes

The National Film Board is governed by the *National Film Act*. It is established to initiate and promote the production and distribution of films in the national interest and, in particular, to:

- produce and distribute and to promote the production and distribution of films designed to interpret Canada to Canadians and to other nations;
- represent the Government of Canada in its relations with persons engaged in commercial motion picture film activity in connection with motion picture films for the Government or any department thereof;
- engage in research in film activity and to make available the results thereof to persons engaged in the production of films;
- advise the Governor in Council in connection with film activities; and
- discharge such other duties relating to film activity as the Governor in Council may direct it to undertake.

### 2. Significant accounting policies

#### Funding from the Government of Canada

The Board is mainly financed by the Government of Canada. The funds are received via a permanent authority from Parliament (Revolving Fund) and a parliamentary appropriation voted annually.

The Revolving Fund allows the Board to make payments out of the Consolidated Revenue Fund for working capital, interim financing of operating costs and capital asset acquisitions, and records the change in the net book value of capital assets. This authority requires that the aggregate of admissible working capital and net book value of capital assets does not exceed \$15 million.

A parliamentary appropriation is voted annually to replenish the Revolving Fund for net acquisitions of capital assets and the admissible cost of operations. Any unused balance lapses. The annual parliamentary appropriation used is recorded in the Statement of Operations and Accumulated Deficit in the financial year to which it applies.

#### Production of films and other forms of visual presentations

All production costs are charged to operations in the year in which they are incurred and shown in the Statement of Operations and Accumulated Deficit as follows:

##### Board's program

All costs incurred for unsponsored productions, the Board's share in coproductions and the excess of costs over the sponsor's contribution for partially sponsored productions.

##### Sponsored production

All costs incurred for fully sponsored productions and the sponsored costs of partially sponsored productions.

Revenues from production of films and other forms of visual presentations are accounted for at an amount equal to the sponsored production costs during the year in which these costs are incurred. Any profit is recognized in the year the production is completed.

#### Royalty revenues

Royalty revenues are recognized once all of the Board's obligations have been fulfilled and its expenses have been accounted for, regardless of when the acquirer actually uses the work.

#### Inventories

Materials and supplies are carried at the standard cost.

Film prints and other forms of visual presentations held for sale are carried at the lower of the average direct cost of production and net realizable value. The cost of other prints is expensed on a current basis.

#### Capital assets

Capital assets are carried at cost. Amortization is calculated on the straight-line method over the estimated useful life of the assets, as follows:

— Technical equipment	from 4 to 10 years
— Software and Data processing equipment	from 5 to 10 years
— Office furniture and equipment	from 5 to 10 years
— Rolling stock	5 years
— Leasehold improvements	terms of the leases



## National Film Board Revolving Fund— Continued

### NOTES TO THE FINANCIAL STATEMENTS— Continued

The Board has a collection of nearly 20,000 audio-visual works produced between 1895 and the present. This inestimable collection is not intended for sale and does not have a measurable value. It has, however, been assigned a nominal value of \$1 in the financial statements, appearing on the balance sheet as a capital asset to ensure that the reader is aware of its existence.

The Board enters into operating lease agreements to acquire the exclusive use of certain capital assets. These rental fees are charged to operations in the year to which they apply. The Board also enters into capital lease agreements by which almost all the benefits and risks inherent to ownership of the assets are transferred to the Board. The Board then records an asset and an obligation corresponding to the net present value of the acquisition price of the asset (excluding any interest expenditure). The assets recorded from a capital lease agreement are amortized on the same basis as other assets owned by the Board and the obligations are amortized over the lease term.

#### Employee future benefits

#### Pension benefits

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The Board's contribution to the plan reflects the full cost of the employer contributions. This amount is currently based on a multiple of the employee's required contributions, and may change from time to time depending on the experience of the Plan. These contributions represent the total pension obligations of the Board and are charged to operations on a current basis. The Corporation is not currently required to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

#### Non-pension benefits

The Board is required to recognize certain non-pension post-employment benefits over the periods which employees render services to the Board. Employees are entitled to specified benefits on termination as provided for under conditions of employment, through a severance benefit plan. The Board recognizes the cost of future severance benefits over the periods in which the employees render services to the entity and the liability for these benefits is recorded in the accounts as the benefits accrue to employees.

#### 3. Inventories

	2003	2002
	\$	\$
Materials and supplies .....	265,604	230,507
Film prints and other forms of visual presentations .....	180,485	239,255
	<u>446,089</u>	<u>469,762</u>

#### 4. Participation

During the 2003 fiscal year, the NFB continued to participate in a long-term partnership with The Documentary Channel, acquiring 14 percent of the specialty service (14 x \$1 units). Pursuant to the investment agreement, the NFB's obligations with respect to debts, liabilities and other obligations are limited to the capital invested. The NFB also agreed to provide a specific number of hours of documentary programming each year at a set price, 50 percent of it recoverable as short-term receivables and 50 percent converted to a long-term interest-bearing loan repayable under certain conditions. The loan will be accounted for once these conditions are met.

#### 5. Capital assets and accumulated amortization

Cost	Balance, beginning of year	Acqui- sitions	Disposals	Balance, end of year
	\$	\$	\$	\$
Technical equipment .....	23,425,677	928,723	1,230,384	23,124,016
Software and data processing equipment	11,748,363	1,628,834	1,026,531	12,350,666
Office furniture and equipment .....	1,085,839	101,327	122,326	1,064,840
Rolling stock .....	31,755			31,755
Collection .....	1			1
Leasehold improvements .....	2,723,784	921,166		3,644,950
	<u>39,015,419</u>	<u>3,580,050</u>	<u>2,379,241</u>	<u>40,216,228</u>
Accumulated amortization	Balance, beginning of year	Amorti- zation	Disposals	Balance, end of year
	\$	\$	\$	\$
Technical equipment .....	19,433,105	1,264,814	956,900	19,741,019
Software and data processing equipment	7,329,232	1,304,608	772,185	7,861,655
Office furniture and equipment .....	920,335	56,526	117,137	859,724
Rolling stock .....	31,755			31,755
Leasehold improvements .....	745,471	834,226		1,579,697
	<u>28,459,898</u>	<u>3,460,174</u>	<u>1,846,222</u>	<u>30,073,850</u>



# National Film Board Revolving Fund— Continued

## NOTES TO THE FINANCIAL STATEMENTS— Continued

The above assets include equipment under capital leases for a total value of \$2,105,545 (2002—\$2,330,090) less accumulated amortization of \$1,462,860 (2002—\$1,217,242).

### 6. Obligation under capital leases

The Board has entered into agreements to rent technical, data processing and office equipment under capital leases. The assets have been capitalized at \$2,105,545 using implicit interest rates varying from 10 percent to 19 percent. The related obligations are liquidated over a 3-5 year lease term and are divided into short-term and long-term portions in the balance sheet. Minimum lease payments totalling \$651,742 for the year ended March 31, 2003, excluding interest of \$90,418 which were charged to operations.

The obligations under capital leases includes the following:

	\$
Future lease payments:	
2004 .....	384,944
2005 .....	146,532
2006 .....	57,125
	<u>588,601</u>
Less: interest .....	54,555
	<u>534,046</u>
Short-term portion .....	349,108
Long-term portion .....	184,938

### 7. Accumulated net charge against the Revolving Fund's authority

	2003	2002
	\$	\$
Net book value of capital assets .....	10,142,378	10,555,521
Obligation under capital leases .....	(534,046)	(893,832)
Funded components of working capital .....	(1,281,572)	(603,234)
	<u>8,326,760</u>	<u>9,058,455</u>

### 8. Accumulated deficit

The accumulated deficit is composed of the following items, which will be funded by Parliamentary appropriation in the year in which they are paid:

	2003	2002
	\$	\$
Accrued vacations .....	56,875	48,114
Employee future benefits		
Provisions for regular benefits:		
Short-term .....	300,000	300,000
Long-term .....	5,921,308	5,741,331
	<u>6,278,183</u>	<u>6,089,445</u>

### 9. Expenses

	2003	2002
	\$	\$
Salaries and benefits .....	35,970,867	34,940,887
Professional and special services .....	8,884,589	9,319,032
Rentals .....	8,615,536	8,462,226
Transportation and communication .....	4,725,046	4,435,853
Cash financing in coproductions .....	4,143,702	2,110,979
Amortization of capital assets .....	3,460,174	3,059,878
Materials and supplies .....	2,479,058	2,312,346
Contracted film production and laboratory processing .....	1,615,720	1,668,939
Miscellaneous .....	1,427,027	1,111,916
Information .....	1,249,257	970,955
Repairs and upkeep .....	643,791	739,690
Loss (gain) on disposal of capital assets .....	387,096	(91,226)
	<u>73,601,863</u>	<u>69,041,475</u>

### 10. Employee future benefits

#### Pension benefits

During the year, the Public Service Superannuation Plan (PSSA) required the Board to contribute to the PSSA at an equal rate of the employees' contributions. The Board's contribution to the PSSA during the year is \$3,395,054 (2002—\$3,156,005).

#### Non-pension benefits

These benefit plans are not pre-funded and thus have no assets. The expense for the Board's non-pension benefit plans for the year ended March 31, 2003 is \$931,890 (2002—\$449,505).

## National Film Board Revolving Fund— Concluded

### NOTES TO THE FINANCIAL STATEMENTS— Concluded

#### 11. Fair value of financial instruments

Accounts receivable, accounts payable and obligation under capital leases are incurred in the normal course of business. The carrying amounts of each of these accounts approximate their fair value because of their short-term maturity. There is no concentration of accounts receivable and, therefore, there is no significant credit risk.

#### 12. Related-party transactions

The Board is related in terms of common ownership to all departments, agencies and Crown corporations created by the Government of Canada. The Board enters into transactions with these entities in the normal course of business. During the year, the Board leased accommodations from the Department of Public Works and Government Services Canada (PWGSC) for the amount of \$6,617,504 (2002—\$6,715,515).

#### 13. Commitments

The Board has long-term lease agreements for premises and equipment. The most significant of these agreements has been concluded with PWGSC for premises until 2016. Future minimum rental payments for the next five years are as follows:

	Premises	Equipment	Total
	\$	\$	\$
2004 .....	6,486,000	1,136,000	7,622,000
2005 .....	5,798,000	586,000	6,384,000
2006 .....	5,327,000	254,000	5,581,000
2007 .....	4,884,000	31,000	4,915,000
2008 .....	4,141,000	10,000	4,151,000
2009-2016 .....	31,761,000		31,761,000
	<u>58,397,000</u>	<u>2,017,000</u>	<u>60,414,000</u>

From the amount of \$58,397,000 for the lease for premises, agreements have been signed for \$400,000 with outside parties and \$57,997,000 with PWGSC.

#### 14. Contingencies

In the normal course of business, the Board is the defendant in pending claims or lawsuits. It is the opinion of management that these actions will not result in any substantial liabilities for the Board.

#### 15. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation adopted in 2003.

## Optional Services Revolving Fund

### MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Optional Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been audited by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2003 and the results of its operations and its cash flow for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

J.S. BILLINGS

*Assistant Deputy Minister,  
Corporate Policy and Infrastructure*

July 11, 2003

R. MONETTE

*Assistant Deputy Minister,  
Operations*

July 9, 2003

G. BAILEY

*Assistant Deputy Minister  
Acquisition Program*

July 7, 2003

### STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003		2002	
	Estimates	Actual	Estimates	Actual
Net income (loss).....		637	(4,200)	(6,157)
Add: items not requiring use of funds.....	100	(988)		323
Operating source (use) of funds.....	100	(351)	(4,200)	(5,834)
Less: items requiring use of funds				
Net capital acquisitions.....		797		4,445
Net other assets and liabilities.....				(2,993)
Authority provided (used).....	100	(1,148)	(4,200)	(7,286)

### RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2003	2002
Credit (debit) balance in the accumulated net charge against the Fund's authority.....	3,543	(9,445)
Add: PAYE charges against the appropriation account after March 31.....	9,071	24,076
Less: amounts credited to the appropriation account after March 31.....	7,895	11,060
Net authority used, end of year.....	4,719	3,571
Authority limit (Note 1).....	35,000	35,000
Unused authority carried forward.....	30,281	31,429

The accompanying notes are an integral part of the financial statements.

## Optional Services Revolving Fund— Continued

### AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND ETHICS BRANCH  
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the statement of financial position of Optional Services Revolving Fund as at March 31, 2003, the statements of operations, accumulated surplus, and cash flow for the year then ended. These financial statements are the responsibility of the management of Optional Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis,

evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Optional Services Revolving Fund as at March 31, 2003 and the results of its operations and its cash flow for the year then ended in accordance with the basis of accounting as disclosed in Note 2 to the financial statements.

PricewaterhouseCoopers LLP  
Chartered Accountants

Ottawa, Canada  
June 16, 2003

### STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2003	2002		2003	2002
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....	4,607	1,888	Government of Canada .....	1,559	2,575
Outside parties .....	2,507	9,996	Outside parties .....	5,441	19,346
Other assets (Note 3) .....	3,139	3,263	Other liabilities .....	215	3,992
	10,253	15,147		7,215	25,913
Capital assets (Note 4) .....	2,112	4,651	Allowance for employee termination benefits .....	1,465	2,173
				8,680	28,086
			<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Fund's		
			authority .....	3,543	(9,445)
			Accumulated surplus .....	142	1,157
	12,365	19,798		12,365	19,798

The accompanying notes are an integral part of the financial statements.

# Optional Services Revolving Fund— Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Revenues (Note 5) .....	100,228	108,314
Cost of sales .....	88,881	98,254
Gross margin .....	11,347	10,060
Operating expenses		
Salaries and employee benefits .....	5,924	8,122
Employee termination benefits .....	(26)	227
Professional and special services .....	2,396	2,730
Occupancy costs .....	574	878
Corporate and administrative services .....	652	2,175
Transportation and telecommunications .....	322	233
Purchased repairs and maintenance .....	101	67
Interest on draw down .....	88	1,026
Utilities, materials and supplies .....	141	149
Information .....	49	173
Amortization .....	34	45
Rentals .....	44	17
Other expenses .....	405	13
Bad debts .....	6	362
	10,710	16,217
Net income (loss) .....	637	(6,157)

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Balance, beginning of year .....	1,157	(15,386)
Net income (loss) .....	637	(6,157)
Write-off of net draw down authority used (Note 1) .....		22,700
Transfer of activities (Note 7) .....	(1,652)	
Balance, end of year .....	142	1,157

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Operating activities:		
Net income (loss) .....	637	(6,157)
Items not affecting use of the Fund's authority		
Amortization .....	34	45
Provision for employee termination benefits .....	(27)	227
	644	(5,885)
Changes in working capital (Note 6) .....	(11,797)	8,207
Payment on provision for employee termination benefits .....	(2)	(39)
Net financial resources provided (used) by operating activities .....	(11,155)	2,283
Investing activities:		
Capital assets		
Acquisitions .....	(797)	(4,445)
Proceeds on disposal of capital assets .....	20	
Net financial resources used by investing activities .....	(777)	(4,445)
Financing activities		
Write-off of net draw down authority used (Note 1) .....		22,700
Net increase (decrease) in accumulated net charge against the Fund's authority .....	(11,932)	20,538
Accumulated net charge against the Fund's authority, beginning of year .....	9,445	(11,093)
Transfer of activities (Note 7) .....	(1,056)	
Accumulated net charge against the Fund's authority, end of year .....	(3,543)	9,445

The accompanying notes are an integral part of the financial statements.



## Optional Services Revolving Fund— Continued

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Optional Services Revolving Fund (OSRF) was established under *Appropriation Act No. 4, 1991-92* which was repealed in 1996 and replaced by section 5.5 of the *Revolving Funds Act*. The operation of the Fund is for the purpose of section 6(a) of the *Department of Public Works and Government Services Act* in respect of the acquisition and provision of articles, supplies, machinery, equipment and other materials; and section 6(b) in respect of the acquisition and provision of printing and publishing services. Treasury Board approved the following programs as part of the OSRF mandate: the systems' Benchmarking and Software Brokerage Programs; the Vaccine Program; the Government Travel Service; and for the recording of the Cost of Product of Traffic Management and the Buy for Lease Program. The operation of the Fund is also for the purpose of section 6 of the *Surplus Crown Assets Act* for the distribution and disposal of surplus Crown assets; including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and the aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than \$200,000,000 the revenues received in respect of the purposes of the Fund.

In 2001-2002, in accordance with section 12 of the *Revolving Funds Act*, and through the 2001-2002 Supplementary Estimates (A) (Treasury Board decision 829023-1 dated October 25, 2001), the draw down authority of the Fund was reduced from \$200,000,000 to \$75,000,000 and through the 2001-2002 Supplementary Estimates (B) (Treasury Board decision 829420 dated December 6, 2001), the draw down authority of the Fund was reduced from \$75,000,000 to \$35,000,000. The Treasury Board decision 829420 also authorized the write off of \$22,700,000 of the net draw down authority used as of March 31, 2002.

#### 2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles to the extent that they are in accordance with government policies and directives. The significant accounting policies include the following:

##### (a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

##### (b) Capital assets

Assets having a purchase cost of \$10,000 or more are capitalized. Capital assets are stated at cost and are amortized on a straight-line basis over their estimated economic lives as follows:

Category	Estimated economic life
Informatics hardware	3 to 5 years
Informatics software	5 years

Assets are amortized commencing the month after acquisition.

##### (c) Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

##### (d) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

An accrual was made for severance entitlements on service prior to April 1, 1992. This accrual represented a net liability assumed by the Fund and thus was charged to the Fund's accumulated net charge against the Fund's authority.

##### (e) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.

# Optional Services Revolving Fund— Continued

## NOTES TO THE FINANCIAL STATEMENTS— Continued

### 3. Other assets

	2003	2002
	(in thousands of dollars)	
Goods and Services Tax refundable advances .....	3,143	1,160
Prepaid expenses .....		21
Inventories .....		2,080
Other advances .....	(4)	2
	<u>3,139</u>	<u>3,263</u>

### 4. Capital assets and accumulated amortization

Capital Assets	Balance beginning of year	Transfer of activities (Note 7)	Balance beginning of year adjusted	Acquisitions	Disposals/ adjustments	Balance end of year
	(in thousands of dollars)					
Leasehold improvements .....	241	(241)				
Informatics hardware .....	171	(42)	129	20	(20)	129
Informatics software .....				1,940		1,940
Assets under construction .....	4,391	(3,098)	1,293	(1,163)		130
	<u>4,803</u>	<u>(3,381)</u>	<u>1,422</u>	<u>797</u>	<u>(20)</u>	<u>2,199</u>
Accumulated amortization	Balance beginning of year	Transfer of activities (Note 7)	Balance beginning of year adjusted	Current year amorti- zation	Disposals/ adjustments	Balance end of year
	(in thousands of dollars)					
Leasehold improvements .....	63	(63)				
Informatics hardware .....	89	(36)	53	34		87
	<u>152</u>	<u>(99)</u>	<u>53</u>	<u>34</u>		<u>87</u>
Net .....	<u>4,651</u>					<u>2,112</u>

### 5. Revenues

	2003	2002
	(in thousands of dollars)	
Traffic management recoveries .....	45,607	43,352
Vaccine program recoveries .....	33,541	35,037
Locally shared support services centres sales .....	7,154	6,840
Software brokerage program recoveries .....	4,515	6,758
Crown assets distribution centres sales .....	4,685	5,102
Communication, printing and audio-visual recoveries .....	4,726	1,556
Communications coordination services sales .....		9,669
	<u>100,228</u>	<u>108,314</u>

## Optional Services Revolving Fund— Concluded

### NOTES TO THE FINANCIAL STATEMENTS— Concluded

#### 6. Changes in working capital

2003	2002			Changes
Balance end of year	Balance end of year	Transfer of activities (Note 7)	Balance end of year adjusted	
(in thousands of dollars)				
10,253	15,147	(2,838)	12,309	2,056
7,215	25,913	(4,845)	21,068	(13,853)
3,038	(10,766)	2,007	(8,759)	(11,797)

#### 7. Transfer of activities

Effective April 1, 2002, the operations and costs associated with communications services provided by the Funds were transferred to Communications Canada as shown in the following condensed financial information for the year ended March 31, 2002. The assets and liabilities were transferred in the current year at their net book value as at April 1, 2002, after closing adjustments, as shown in the Balance sheet summary below:

#### Net book value (in thousands of dollars)

<b>Assets</b>	
Current assets .....	2,838
Capital assets .....	3,282
	<u>6,120</u>
<b>Liabilities</b>	
Current liabilities .....	4,845
Allowance for employee termination benefits .....	679
	<u>5,524</u>
<b>Equity of Canada</b>	
Accumulated net charge against the Fund's authority .....	(1,056)
Accumulated Surplus .....	1,652
	<u>6,120</u>
<b>Statement of operations:</b>	
Revenues .....	9,669
Expenses .....	12,755
Net loss .....	<u>(3,086)</u>

#### 8. Comparative figures

Certain of the prior years' figures have been reclassified in order to conform to the presentation adopted in the current year.

## Passport Office Revolving Fund

### MANAGEMENT REPORT

The accompanying financial statements of the Passport Office Revolving Fund have been prepared as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of the data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the significant accounting policies on a basis consistent with that of the preceding year, as set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Finance Administration Division of the Passport Office Revolving Fund complies with departmental financial management and accounting policies, develops those specific to the Fund's requirements and issues manuals and directives that maintain these policies and which describe procedures. The Fund maintains systems of financial management and internal accounting controls that provide management with reasonable assurance that transactions are recorded and executed in accordance with its authorizations and that its assets are safeguarded.

Approved by:

CLAUDE CARON

*Director General,*

*Corporate Finance*

*Planning and Systems Bureau*

KATHRYN McCALLION

*Assistant Deputy Minister,*

*Corporate Services*

*Passport and Consular Affairs*

May 26, 2003

### STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003		2002	
	Estimates	Actual	Estimates	Actual
Net income (loss).....	6,322	(2,005)	(1,737)	(17,789)
Add: items not requiring use of funds .....	24,404	22,082	17,481	20,287
Operating source of funds .....	30,726	20,077	15,744	2,498
Less: items requiring use of funds				
Net capital acquisitions .....	14,580	14,953	21,898	12,393
Net other assets and liabilities .....	9,565	1,793	7,812	(6,743)
Authority provided (used) .....	6,581	3,331	(13,966)	(3,152)

### RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2003	2002
Debit balance in the accumulated net charge against the Fund's authority account .....	(16,278)	(18,753)
Add: PAYE charges against the appropriation account after March 31 .....	9,020	12,930
Less: amounts credited to the appropriation account after March 31 .....	3,006	1,110
Net authority provided, end of year .....	(10,264)	(6,933)
Authority limit .....	4,000	4,000
Unused authority carried forward .....	14,264	10,933

# Passport Office Revolving Fund— Continued

## AUDITORS' REPORT

TO THE ASSISTANT DEPUTY MINISTER,  
CORPORATE SERVICES  
PASSPORT AND CONSULAR AFFAIRS

We have audited the statement of financial position of Passport Office Revolving Fund as at March 31, 2003 and the statements of operations, accumulated surplus and cash flows for the year then ended. These financial statements are the responsibility of the management of the Passport Office Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Passport Office Revolving Fund as at March 31, 2003 and the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

The financial statements for the prior period were audited by another firm of Chartered Accountants.

ERNST & YOUNG LLP  
Chartered Accountants

Ottawa, Canada  
May 23, 2003

## STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2003	2002		2003	2002
<b>ASSETS</b>			<b>Current</b>		
Current			Accounts payable and accrued liabilities		
Accounts receivable			Government of Canada (Note 9) .....	1,661	6,647
Government of Canada (Note 9) .....	3,005	374	Outside parties		
Outside parties .....	257	325	Accounts payable .....	6,986	5,996
Inventories .....	5,450	4,919	Vacation pay .....	2,100	1,925
Prepaid expenses .....	433	50	Contractors' holdbacks .....	370	401
	9,145	5,668	Deferred lease inducement (Note 5) .....	253	338
Long-term			Current portion of the provision for employee		
Capital assets (Note 4)			termination benefits .....	355	1,092
At cost .....	93,085	78,132	Current portion of the loan (Note 6) .....	4,500	
Less: accumulated amortization .....	62,048	41,116		16,225	16,399
	31,037	37,016	<b>Long-term</b>		
			Provision for employee termination benefits .....	8,060	6,807
			Loan payable (Note 6) .....	4,246	8,297
				12,306	15,104
			<b>Commitments (Note 8)</b>		
			<b>EQUITY OF CANADA (Note 7)</b>		
			Accumulated net charge against the Fund's		
			authority .....	(16,278)	(18,753)
			Accumulated surplus .....	27,929	29,934
				11,651	11,181
	40,182	42,684		40,182	42,684

The accompanying notes are an integral part of the financial statements.



# **Passport Office Revolving Fund—** *Continued*

## **STATEMENT OF OPERATIONS** **FOR THE YEAR ENDED MARCH 31** (in thousands of dollars)

	2003	2002
<b>Revenues</b>		
Fees earned .....	136,197	92,060
Miscellaneous revenues .....	566	1,226
	<u>136,763</u>	<u>93,286</u>
<b>Operating expenses</b>		
Salaries and employee benefits .....	69,394	55,133
Provision for employee termination benefits .....	786	1,288
Amortization of capital assets .....	20,932	18,657
Passport materials and application forms .....	9,663	6,792
Accommodation .....	6,657	5,774
Professional and special services .....	6,027	4,372
Freight, express and cartage .....	5,998	2,735
Printing, stationery and supplies .....	4,697	3,759
Passport operations at missions abroad (Note 9) .....	4,447	4,447
Travel and removal .....	1,976	1,443
Telecommunications .....	1,840	1,573
Information .....	1,832	2,451
Postal services and postage .....	1,803	560
Repair and maintenance .....	1,710	1,402
Interest .....	467	431
Miscellaneous expenses .....	280	42
Rentals .....	259	216
	<u>138,768</u>	<u>111,075</u>
<b>Net loss .....</b>	<b>(2,005)</b>	<b>(17,789)</b>

The accompanying notes are an integral part of the financial statements.

## **STATEMENT OF ACCUMULATED SURPLUS** **FOR THE YEAR ENDED MARCH 31** (in thousands of dollars)

	2003	2002
<b>Balance, beginning of year .....</b>	<b>29,934</b>	<b>39,055</b>
<b>Net loss .....</b>	<b>(2,005)</b>	<b>(17,789)</b>
	<u>27,929</u>	<u>21,266</u>
<b>Parliamentary appropriations (Note 3)</b>		
Vote 1 and 5—Government On-line .....		1,618
Vote 1—Public Safety and Security Initiatives .....		7,050
<b>Balance, end of year .....</b>	<b>27,929</b>	<b>29,934</b>

The accompanying notes are an integral part of the financial statements.

## **STATEMENT OF CASH FLOW** **FOR THE YEAR ENDED MARCH 31** (in thousands of dollars)

	2003	2002
<b>Operating activities:</b>		
Net loss .....	(2,005)	(17,789)
<b>Add:</b>		
Provision for employee termination benefits .....	786	1,288
Amortization of capital assets .....	20,932	18,657
Deferred leasehold inducements .....	(85)	(85)
Accrued interest on Loan .....	449	427
	<u>20,077</u>	<u>2,498</u>
<b>Changes in current assets and liabilities .....</b>	<b>(7,329)</b>	<b>(9,853)</b>
<b>Payment of employee termination benefits .....</b>	<b>(270)</b>	<b>(219)</b>
	<u>12,478</u>	<u>(7,574)</u>
<b>Investing activities:</b>		
Capital assets acquired .....	(14,953)	(12,393)
<b>Financing activities:</b>		
Vote 1 and 5—Government On-line .....		1,618
Vote 1—Public Safety and Security Initiatives .....		7,050
		<u>8,668</u>
<b>Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year .....</b>	<b>(2,475)</b>	<b>(11,299)</b>
<b>Accumulated net charge against the Fund's authority account, beginning of year .....</b>	<b>18,753</b>	<b>30,052</b>
<b>Accumulated net charge against the Fund's authority account, end of year .....</b>	<b>16,278</b>	<b>18,753</b>

The accompanying notes are an integral part of the financial statements.

## Passport Office Revolving Fund— Continued

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Passport Office Revolving Fund (the "Fund") was established in 1969 to provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin. The *Revolving Funds Act* authorized the operation of the Fund.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,000,000 at any time. An amount of \$746,000 representing net assets assumed by the Fund and assets contributed to the Fund was charged to this authority when the Fund became budgetary in 1981. The Passport Office is a non-taxable entity.

#### 2. Significant accounting policies

##### (a) Basis of accounting

These financial statements have been prepared in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

##### (b) Revenue recognition:

Revenues from passport fees are recognized upon application and receipt of payment.

##### (c) Use of estimates:

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. The more significant areas requiring the use of estimates relate to employee termination benefits and to accrued liabilities. Actual results could differ from those estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

##### (d) Inventories:

The inventory of materials and supplies is carried at cost using the average cost method.

##### (e) Capital assets

Leasehold improvements are amortized on a straight-line basis over the term of the leases. Capital assets are recorded at cost and amortized from the year of acquisition on a straight-line basis over their estimated useful lives as follows:

<u>Asset</u>	<u>Years</u>
Leasehold improvements	Term of lease
Furniture	10 years
Electronic data processing (EDP) equipment	3 years
Other machines and equipment	5 years

Effective April 1, 1994, all expenditures associated with the Technology Enhancement Plan (TEP) were capitalized. The project costs have been separated in four categories which are amortized on a straight-line basis over the useful life of each category as follows:

<u>Asset</u>	<u>Years</u>
Technology enhancement plan (TEP)	
Machines and equipment	10 years
System	4 years
Furniture	10 years
Electronic data processing (EDP) equipment	4 years

All project costs for the other capital projects are amortized on a straight-line basis over the useful life of the project.

##### (f) Insurance:

The Passport Office does not carry insurance on its properties. This is in accordance with the Government of Canada policy of self-insurance.

##### (g) Employee termination benefits:

Employees of the Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

# **Passport Office Revolving Fund—** *Continued*

## **NOTES TO THE FINANCIAL STATEMENTS—** *Continued*

### **(h) Pension plan:**

Employees of the Passport Office are covered by the *Public Service Superannuation Act* administered by the Government of Canada. Under present legislation, contributions made by the Passport Office to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of the Passport Office and are charged to operations on a current basis. The Passport Office is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

### **(i) Financial instruments:**

The fair value of the Fund's financial instruments, including accounts receivable, accounts payable and accrued liabilities and loan payable, approximates carrying value.

### **3. Parliament appropriations:**

In fiscal year 2002, pursuant to Treasury Board Decision # 829317-1 dated December 6, 2001, an amount of \$7,050,000 was transferred to the Passport Office for use in initiatives concerning public security. As well, pursuant to Treasury Board Decision # 828959 dated May 3, 2001, the Department of Foreign Affairs and International Trade ("DFAIT") approved spending of \$983,000 under Vote 1 and \$2,748,000 under Vote 5 for the Government On-line initiative. The Passport Office received \$1,618,000 of this appropriation from DFAIT. In fiscal year 2003, no amount was received as Parliamentary appropriation by Passport Office.

### **4. Capital assets and accumulated amortization:**

Capital assets	Balance, beginning of year	Acqui- sitions	Disposals	Balance, end of year
(in thousands of dollars)				
Technology				
Enhancement				
Plan Project .....	33,877			33,877
Other capital				
projects .....	26,638	14,589		41,227
Furniture .....	2,360			2,360
EDP equipment .....	12,462	352		12,814
Other machine and				
equipment .....	2,795	12		2,807
	78,132	14,953		93,085
Accumulated				
amortization	Balance, beginning of year	Amorti- zation	Disposals	Balance, end of year
(in thousands of dollars)				
Technology				
Enhancement				
Plan Project .....	18,594	13,809		32,403
Other capital				
projects .....	11,717	5,091		16,808
Furniture .....	1,678	241		1,919
EDP equipment .....	6,615	1,602		8,217
Other machine and				
equipment .....	2,512	189		2,701
	41,116	20,932		62,048

Other capital projects category includes leasehold improvements.

### **5. Deferred lease inducement:**

In return for entering into a long-term lease, the Fund received an inducement from the lessor in the form of payment for leasehold improvements. This inducement is being recognized as a reduction of expenses over the term of the lease. In fiscal year 2003, \$85,000 (2002 - \$85,000) was recognized as a reduction of rent expense.

### **6. Loan payable**

Pursuant to Treasury Board Decision # 828716 dated February 8, 2001, the Passport Office received an amount of \$7,800,000 as a loan from the Department of Foreign Affairs and International Trade and bearing interest at an annual rate of 5.42 percent. The initial amount and interest in the amount of \$1,177,000 are repayable as follows:

	\$
2003-2004	4,500,000
2004-2005	4,477,000

## Passport Office Revolving Fund— Concluded

### NOTES TO THE FINANCIAL STATEMENTS— Concluded

#### 7. Equity of Canada:

##### (a) Accumulated net charge against the Fund's authority:

Accumulated net charge against the Fund's authority is the cash position of the Revolving Fund, held by the Government on the Fund's behalf.

##### (b) Accumulated surplus:

The accumulated surplus is an accumulation of each year's surpluses including the absorption of the opening net assets of \$746,000 upon establishment of the Fund.

#### 8. Commitments

The Passport Office rents office premises and other office equipment under long-term operating leases, which expire in 2010. Future minimum lease payments by year and in aggregate are approximately as follows:

(in thousands of dollars)

2004 .....	6,538
2005 .....	4,067
2006 .....	3,041
2007 .....	1,609
2008 and thereafter .....	2,202
	<u>17,457</u>

The Passport Office signed a contract for the purchase of passport materials, which expires in 2008. Future minimum payments by year are approximately as follows:

(in thousands of dollars)

2004 .....	10,388
2005 .....	6,256
2006 .....	6,257
2007 .....	6,256
2008 .....	6,257
	<u>35,414</u>

#### 9. Related party transactions

Through common ownership, the Passport Office is related to all Government of Canada created departments, agencies and Crown corporations. Payments for passport operations at missions abroad, accommodation and legal services are made to related parties in the normal course of business. All related party transactions are accounted for at the exchange amount, which represents the considerations agreed to by both parties. As part of its operations the Passport Office, which is an agency of the Department of Foreign Affairs and International Trade (DFAIT), collects Consular fees on behalf of DFAIT Consular Affairs division. These fees are not recorded as revenues in the statement of operations. In fiscal year 2003, the Fund collected and remitted to DFAIT \$45,587,385 (2002 - \$46,593,770).

#### 10. Comparative balances:

Certain of the prior year's balances have been reclassified in order to comply with the presentation adopted in the current year.



## Real Property Disposition Revolving Fund

### MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Real Property Disposition Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been audited by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2003 and the results of its operations and its cash flow for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

J.S. BILLINGS

*Assistant Deputy Minister,  
Corporate Policy and Infrastructure*

July 11, 2003

ROD MONETTE

*Assistant Deputy Minister,  
Operations*

July 9, 2003

CAROL BEAL

*Assistant Deputy Minister,  
Real Property Program*

July 9, 2003

### STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003		2002	
	Estimates	Actual	Estimates	Actual
Net income .....	16,600	11,224	19,247	12,552
Less: items requiring use of funds .....		(1,045)		1,837
Authority provided .....	16,600	12,269	19,247	10,715

### RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2003	2002
Credit (debit) balance in the accumulated net charge against the Fund's authority .....	1,147	(210)
Add: PAYE charges against the appropriation account after March 31 .....	574	
Deposits on disposals .....	208	349
Less: amounts credited to the appropriation account after March 31 .....	2,835	
Net authority used (provided), end of year .....	(906)	139
Authority limit (Note 1) .....	5,000	5,000
Unused authority carried forward .....	5,906	4,861

The accompanying notes are an integral part of the financial statements.



# Real Property Disposition Revolving Fund—Continued

## AUDITOR'S REPORT

TO THE DIRECTOR GENERAL, AUDIT AND ETHICS BRANCH  
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the statement of financial position of the Real Property Disposition Revolving Fund as at March 31, 2003 and the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements are the responsibility of the management of the Real Property Disposition Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Real Property Disposition Revolving Fund as at March 31, 2003 and the results of its operations and its cash flow for the year then ended in accordance with the basis of accounting as disclosed in Note 2 to the financial statements.

PricewaterhouseCoopers LLP  
Chartered Accountants

Ottawa, Canada  
June 12, 2003

## STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2003	2002		2003	2002
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Cash in transit .....	159		Accounts payable and accrued liabilities		
Accounts receivable			Government of Canada .....	574	
Government of Canada .....	2,534		Deposits on disposals .....	208	349
Outside parties .....	142			782	349
Work in process .....	4,094	5,139			
			<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Fund's		
			authority .....	1,147	(210)
			Accumulated surplus .....	5,000	5,000
	6,929	5,139		6,929	5,139

The accompanying notes are an integral part of the financial statements.

## Real Property Disposition Revolving Fund—Continued

### STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Revenues .....	14,558	15,734
Operating expenses		
Fees .....	1,377	1,558
Disbursements .....	1,947	1,624
Other expenses .....	10	
	3,334	3,182
Net income .....	11,224	12,552

The accompanying notes are an integral part of the financial statements.

### STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Balance, beginning of year .....	5,000	5,000
Net income .....	11,224	12,552
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1) .....	(11,224)	(12,552)
Balance, end of year .....	5,000	5,000

The accompanying notes are an integral part of the financial statements.

### STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Operating activities		
Net income .....	11,224	12,552
Changes in working capital (Note 3) .....	(1,357)	(1,488)
	9,867	11,064
Financing activities		
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1) .....	(11,224)	(12,552)
Net decrease in accumulated net charge against the Fund's authority .....	(1,357)	(1,488)
Accumulated net charge against the Fund's authority, beginning of year .....	210	1,698
Accumulated net charge against the Fund's authority, end of year .....	(1,147)	210

The accompanying notes are an integral part of the financial statements.

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Real Property Disposition Revolving Fund was established in 1996 through the *Revolving Funds Act*, section 5.1, to provide a mechanism within the Services Program to fund the disposal of federal real property. All proceeds of sale are deposited to the Consolidated Revenue Fund net of disposal costs and expenses. Any year-end accumulated surplus in the Real Property Disposition Revolving Fund in excess of \$5,000,000 is deposited to the Consolidated Revenue Fund, and the Department submits annual reports to Treasury Board at the time of the preparation of the Main Estimates. This is in accordance with the terms and conditions approved in Treasury Board Decision #822056, dated January 19, 1995.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the necessary working capital, the total of which is not to exceed \$5,000,000 at any time.

#### 2. Significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada to the extent that they are in accordance with government policies and directives. The significant accounting policies include the following:

##### (a) Revenues and expenses

Revenues are recognized in the accounting period in which both the title is transferred to the purchaser and the full payment is received by the Crown. Expenses are recorded on the accrual basis of accounting.

##### (b) Work in process

Work in process includes labour and disbursements incurred for services performed or goods delivered for sales or transfers of properties not finalized at year-end.

##### (c) Deposits on disposals

Deposits on disposals represent receipts on future disposals of properties that are not closed at year-end.

##### (d) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self-insurance.

# Real Property Disposition Revolving Fund—Concluded

## NOTES TO THE FINANCIAL STATEMENTS— Concluded

### 3. Changes in working capital

	2003	2002	Changes
	(in thousands of dollars)		
Current assets .....	6,929	5,139	(1,790)
Current liabilities .....	782	349	433
	6,147	4,790	(1,357)

## Real Property Services Revolving Fund

### MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Real Property Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2003 and the results of its operations and its cash flow for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

J.S. BILLINGS

*Assistant Deputy Minister,  
Corporate Policy and Infrastructure*

July 11, 2003

R. MONETTE

*Assistant Deputy Minister,  
Operations*

July 9, 2003

C. BEAL

*Assistant Deputy Minister,  
Real Property Program*

July 9, 2003

### STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Net loss .....	(2,866)	(1,119)
Add: items not requiring use of funds .....	(3,440)	5,737
Operating source (use) of funds .....	(6,306)	4,618
Add: recovery of net draw down authority used (Note 1) .....	6,528	
Less: items requiring use of funds Net other assets and liabilities .....	222	(4,893)
Authority provided .....		9,511

The accompanying notes are an integral part of the financial statements.

### RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2003	2002
Credit balance in the accumulated net charge against the Fund's authority .....	71,467	50,723
Add: PAYE charges against the appropriation account after March 31 .....	161,405	153,372
Less: amounts credited to the appropriation account after March 31 .....	232,872	204,095
Net authority used, end of year .....		
Authority limit (Note 1) .....	150,000	150,000
Unused authority carried forward .....	150,000	150,000

The accompanying notes are an integral part of the financial statements.

# Real Property Services Revolving Fund— Continued

## AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND ETHICS BRANCH  
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of the Real Property Services Revolving Fund as at March 31, 2003 and the statements of operations, accumulated deficit and cash flow for the year then ended. These financial statements are the responsibility of the management of the Real Property Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis,

evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Real Property Services Revolving Fund as at March 31, 2003 and the results of its operations and its cash flow for the year then ended in accordance with the basis of accountin as disclosed in in Note 2 to the financial statements.

PricewaterhouseCoopers LLP  
Chartered Accountants

Ottawa, Canada  
June 13, 2003

## STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2003	2002		2003	2002
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Cash in transit .....	2,134	737	Accounts payable and accrued liabilities		
Accounts receivable			Government of Canada .....	8,746	11,223
Government of Canada .....	226,426	200,038	Outside parties .....	155,921	144,341
Outside parties .....	12,705	8,812	Professional liability fund .....	2,320	2,347
Other assets (Note 3) .....	4,853	3,813	Other liabilities .....	5,705	6,200
				172,692	164,111
			Allowance for employee termination benefits .....	18,340	18,609
				191,032	182,720
			<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the		
			Fund's authority .....	71,467	50,723
			Accumulated deficit .....	(16,381)	(20,043)
	246,118	213,400		246,118	213,400

The accompanying notes are an integral part of the financial statements.



# Real Property Services Revolving Fund— Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Gross revenues (Note 6) .....	836,328	818,685
Recoverable disbursements made on behalf of clients .....	681,641	659,521
Net revenues .....	154,687	159,164
Operating expenses		
Salaries and employee benefits .....	96,995	101,678
Employee termination benefits .....	1,198	4,613
Overhead chargeback .....	30,721	28,506
Corporate and administrative services .....	19,201	17,817
Occupancy costs .....	3,914	3,555
Provision for claims and other expenses .....	5,524	4,114
	157,553	160,283
Net loss .....	(2,866)	(1,119)

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Balance, beginning of year .....	(20,043)	(107,151)
Net loss .....	(2,866)	(1,119)
Write-off of net draw down authority used (Note 1) .....		88,227
Recovery of net draw down authority used (Note 1) .....	6,528	
Balance, end of year .....	(16,381)	(20,043)

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Operating activities:		
Net loss .....	(2,866)	(1,119)
Items not affecting use of the Fund's authority		
Provision for employee termination benefits .....	1,199	4,613
	(1,667)	3,494
Changes in working capital (Note 5) .....	(24,137)	51,597
Payment on provision for employee termination benefits .....	(1,468)	(613)
Net financial resources provided (used) by operating activities .....	(27,272)	54,478
Financing activities:		
Write-off net draw down authority used (Note 1) .....		88,227
Recovery of net draw down authority used (Note 1) .....	6,528	
Net financial resources provided by financing activities .....	6,528	88,227
Net increase (decrease) in accumulated net charge against the Fund's authority .....	(20,744)	142,705
Accumulated net charge against the Fund's authority, beginning of year .....	(50,723)	(193,428)
Accumulated net charge against the Fund's authority, end of year .....	(71,467)	(50,723)

The accompanying notes are an integral part of the financial statements.

## Real Property Services Revolving Fund— Continued

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Real Property Services Revolving Fund (RPSRF), formerly The Public Works Revolving Fund, was established by the *Adjustment of Accounts Act* (Bill C-22 dated July 22, 1980), which was repealed in 1985 and replaced by section 5 of the *Revolving Funds Act*. It allows the Minister of Public Works and Government Services Canada (PWGSC) to make expenditures for undertakings by the department, on behalf of other government departments and agencies, other governments, and private sector tenants of federally owned or leased property. Effective April 1, 1996, the Architectural Engineering and Realty Services Revolving Fund began operation under the name of Real Property Services Revolving Fund. The Fund looks after the activities of architectural and engineering, property management, holdings and divestiture, and support services.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the operating expenses, the necessary working capital, and capital expenditures.

In accordance with the former section 33 of the *Adjustment of Accounts Act*, and through the 1983-84 Supplementary Estimates (B), the authority of the Fund was amended to include charges on behalf of other Public Works Canada's departmental programs and to increase the financial authority from \$55,000,000 to \$150,000,000. In the 1984-85 Supplementary Estimates (C) the authority was increased from \$150,000,000 to \$300,000,000. Through the 1987-88 Supplementary Estimates (E), the authority was further increased from \$300,000,000 to \$450,000,000.

The Services Program operated as a Revolving Fund on a direct cost recovery basis from April 1, 1985 to March 31, 1988, supplemented by a payment vote to cover non-recoverable operating expenses from clients, as well as a vote to cover capital acquisitions of the Program. Since April 1, 1988, under revised terms and conditions approved by Treasury Board (TB) Minute #805839 dated June 25, 1987, the objective of the Real Property Services (formerly Public Works) Revolving Fund is to operate as a financially self-supporting entity charging market-based service fees in accordance with the TB approved rate structure for the services provided to clients.

In addition, the Revolving Fund receives funding by way of a separate vote, to cover operating expenses in support of activities serving broader government objectives, which are not recovered by revenues. The amount received in 1997-98 and 1996-97 was \$2,589,000.

Through the 2000-2001 Annual Reference Level Update (ARLU) exercise, which was approved on December 9, 1999 (TB Minute #827730), the Revolving Fund presented a revision to its Financial Framework whereby it will no longer be used as a business tool to manage the costs related to the appropriated funding of the Federal Accommodation and Holding Service Line. Effective April 1, 1999, RPSRF is used exclusively for providing services to other Government departments and third parties.

Finally, in accordance with Section 12 of the *Revolving Fund Act* R.S.C. 1985, c. R-8 to amend subsection 5(3) of the Act and through the 2001-02 Supplementary Estimates (B)—Vote 7b and 13b (TB decision #829420 dated December 6, 2001), the draw down authority of the fund was reduced from \$450,000,000 to \$150,000,000 in addition to the write-off of \$88,227,114 on the net draw down authority used as of March 31, 2002.

In addition, the Revolving Fund receives funding by way of a separate vote, to cover the net draw down authority used in support of activities serving broader government objectives. The amount received in 2002-03 is \$6,528,000.

#### 2. Significant accounting policies

The financial statements have been prepared in accordance with generally accepted accounting principles in Canada to the extent that they are in accordance with Government policies and directives. The significant accounting policies include the following:

##### (a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting. Overhead chargeback and corporate and administrative services are based on budgeted expenditures calculated as a percentage of budgeted net revenues.

##### (b) Inventories

Inventories are valued at cost and are recorded on a first-in, first-out basis.

##### (c) Work in process

Work in process includes labour disbursements incurred for services performed or goods delivered, less amounts already billed to clients.

# Real Property Services Revolving Fund— Concluded

## NOTES TO THE FINANCIAL STATEMENTS— Concluded

### (d) Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

### (e) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

An accrual is made for severance entitlements on service prior to April 1, 1988. This accrual represented a net liability assumed by the Fund and thus was charged to the Fund's accumulated net charge against the Fund's authority as described in the annex of TB Minute #805839 dated June 25, 1987.

### (f) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self-insurance.

### 3. Other assets

	2003	2002
	(in thousands of dollars)	
Goods and Services Tax refundable advances .....	4,312	3,320
Prepaid expenses .....	11	22
Inventories and work in process .....	525	453
Other advances .....	5	18
	<u>4,853</u>	<u>3,813</u>

### 4. Contractual commitments

The Fund is engaged in contractual commitments for Property Services. Future payments are as follows:

	(in thousands of dollars)
2003-2004 .....	83,615
2004-2005 .....	7,814
2005-2006 .....	5,720
2006-2007 .....	3,551
2007-2008 and following years .....	<u>6,922</u>
	<u>107,622</u>

### 5. Changes in working capital

	2003	2002	Changes
	(in thousands of dollars)		
Current assets .....	246,118	213,400	(32,718)
Current liabilities .....	<u>172,692</u>	<u>164,111</u>	<u>8,581</u>
	<u>73,426</u>	<u>49,289</u>	<u>(24,137)</u>

### 6. Gross revenues

	2003	2002
	(in thousands of dollars)	
Recoverable disbursements made on behalf of clients .....	681,641	659,521
Project fees .....	117,579	108,779
Payroll recoveries .....	24,784	26,249
Inventory management fees .....	7,879	7,949
Other revenues .....	<u>4,445</u>	<u>16,187</u>
	<u>836,328</u>	<u>818,685</u>

### 7. Comparative figures

Certain of the prior years' figures have been reclassified in order to conform to the presentation adopted in the current year.

## Staff Development and Training Revolving Fund

### MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Staff Development and Training Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the stated accounting policies, on a basis consistent with that of the preceding year. Some of these policies are further explained in the notes which form part of these statements. Some of the information included in these financial statements is based on management's best estimates and judgement and with due consideration given to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with the information presented in these financial statements, unless otherwise indicated.

The Finance and Administration Directorate and the Fund's financial management officers, who report functionally to the senior full-time financial officer, develop and disseminate financial management and accounting policies, and issue specific directives which maintain standards of accounting and financial management. Systems of financial management and internal control are maintained for the Fund at appropriate cost. Transactions are executed in

accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the activities of internal audit and by on-going monitoring activities by the Fund's financial management officers, financial services officers and by the Finance and Administration Directorate. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditors, who audited them and have provided an independent opinion which has been appended to these financial statements.

Approved by:

GILLES J. CHARRON

*Director General, Finance and Administration Directorate  
(Senior full-time financial officer)*

August 8, 2003

JEAN-PIERRE LABELLE

*Director, Accounting Operation Division*

August 8, 2003

LYNE MAGNY

*Director, Corporate Services  
Learning, Assessment and Executive Program*

August 7, 2003

### STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003		2002	
	Estimates	Actual	Estimates	Actual
Net income (loss) .....	47	701	(123)	822
Add: items not requiring use of funds .....	105	244	123	59
Operating source of funds .....	152	945		881
Less: items requiring use of funds				
Net capital				
acquisitions .....	50	112	50	30
Net other assets and liabilities .....		24		37
Authority provided (used) .....	102	809	(50)	814

### RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2003	2002
Debit balance in the accumulated net charge against the Fund's authority account .....	(7,425)	(6,041)
Add: PAYE charges against the appropriation account after March 31 .....	2,264	1,676
Less: amounts credited to the appropriation account after March 31 .....	574	561
Net authority provided, end of year .....	(5,735)	(4,926)
Authority limit .....	2,000	2,000
Unused authority carried forward .....	7,735	6,926



# Staff Development and Training Revolving Fund—Continued

## AUDITORS' REPORT

TO THE DIRECTOR GENERAL, FINANCE AND  
ADMINISTRATION CORPORATE MANAGEMENT PUBLIC  
SERVICE COMMISSION

We have audited the statement of financial position of the Staff Development and Training Revolving Fund as at March 31, 2003 and the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements are the responsibility of the management of the Staff Development and Training Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test

basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Staff Development and Training Revolving Fund as at March 31, 2003 and the results of its operations and its cash flows for the year then ended in accordance with accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Ernst & Young L.L.P.  
Chartered Accountants

Ottawa, Canada  
June 13, 2003

## STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2003	2002		2003	2002
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....	1,118	1,050	Government of Canada .....	141	209
Outside parties .....	87	135	Outside parties		
Prepaid expenses .....	99	109	Accounts payable .....	2,122	1,472
	1,304	1,294	Accrued liabilities .....		100
			Accrued vacation pay .....	299	220
Capital assets (Note 4)				2,562	2,001
At cost .....	319	342	Long-term		
Less: accumulated amortization .....	180	295	Provision for employee termination		
	139	47	benefits .....	1,492	1,268
				4,054	3,269
			<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Fund's		
			authority .....	(7,425)	(6,041)
			Accumulated surplus .....	4,548	3,847
			Contributed capital (Note 4) .....	266	266
				(2,611)	(1,928)
	1,443	1,341		1,443	1,341

The accompanying notes are an integral part of the financial statements.



## Staff Development and Training Revolving Fund—Continued

### STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
<b>Revenues</b>		
Course fees and services .....	10,546	9,602
Subsidies (Note 3) .....	2,727	2,727
	<u>13,273</u>	<u>12,329</u>
<b>Operating expenses</b>		
Salaries and employee benefits .....	5,278	5,296
Professional and special services .....	3,708	3,482
Rentals .....	963	994
Travel and communications .....	302	367
Material and supplies .....	1,589	862
Administration and financial services .....	219	219
Information .....	155	127
Provision for employee termination benefits .....	224	37
Amortization .....	11	19
Loss on disposal of assets .....	9	3
Other .....	114	101
	<u>12,572</u>	<u>11,507</u>
<b>Net income</b> .....	<u>701</u>	<u>822</u>

The accompanying notes are an integral part of the financial statements.

### STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Balance, beginning of year .....	3,847	3,025
Net income .....	701	822
<b>Balance, end of year</b> .....	<u>4,548</u>	<u>3,847</u>

The accompanying notes are an integral part of the financial statements.

### STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
<b>Operating activities:</b>		
Net income .....	701	822
Employee termination benefits payments .....	(40)	(50)
Add: Provision for employee termination benefits .....	264	87
Amortization .....	11	19
Loss on disposal of capital assets .....	9	3
	<u>945</u>	<u>881</u>
<b>Net change in working capital</b> .....	<u>551</u>	<u>(1,014)</u>
<b>Net financial resources provided (used) by operating activities</b> .....	<u>1,496</u>	<u>(133)</u>
<b>Investing activities:</b>		
Purchases of capital assets .....	(112)	(30)
<b>Net financial resources provided (used) by and change in the accumulated net charge against the Fund's authority, during the year</b> .....	<u>1,384</u>	<u>(163)</u>
<b>Accumulated net charge against the Fund's authority account, beginning of year</b> .....	<u>6,041</u>	<u>6,204</u>
<b>Accumulated net charge against the Fund's authority account, end of year</b> .....	<u>7,425</u>	<u>6,041</u>

The accompanying notes are an integral part of the financial statements.

## Staff Development and Training Revolving Fund—Continued

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Staff Development and Training Revolving Fund was established by Vote L120, *Appropriation Act No. 3, 1971*, for the purpose of providing training and development to the Public Service.

The Revolving Fund has a continuing non-lapsing authority under the *Adjustment of Accounts Act*, S.C. 1980, c.17, to make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed \$2,000,000 at any time. The *Adjustment of Accounts Act* has been repealed and replaced by Section 7 of the *Revolving Funds Act*.

#### 2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles to the extent that they are in accordance with the Receiver General Public Accounts Instructions Manual. The significant accounting policies include the following:

##### (a) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant item where estimates are used is amortization of capital assets and provision for employee termination benefit.

##### (b) Pension plan

Employees of the Department whose salaries and other benefits are paid by the Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the fringe benefit charge assessed against the Revolving Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts. The amount contributed in 2002-2003 and recorded in the Statement of Operations amount to \$804,725.

##### (c) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

##### (d) Capital assets and amortization

Only assets having a purchase cost of \$10,000 or more are capitalized. Capital assets are recorded at cost and are amortized on a straight-line basis over their estimated economic lives as follows:

<u>Category</u>	<u>Estimated economic life</u>
Office and classroom furniture	17 years
Office and classroom equipment	10 years
Electronic data processing (EDP) equipment	3-5 years
Leasehold improvement	10 years

##### (e) Prepaid expenses

The operations of the Revolving Fund are charged with expenses corresponding with the provision of services. Prepaid expenses include the inventory of course material and supplies.

##### (f) Financial instrument

The carrying amount of the Revolving Fund's financial instruments included in current assets and current liabilities approximate fair value due to their short-term nature.

#### 3. Subsidized operations

In 2002-2003, appropriation funds in the amount of \$2,726,500 (\$2,726,500 in 2001-2002) were recorded in the Revolving Fund to fund activities necessary to carry out the roles and responsibilities assigned to the Commission, which cannot be recovered through user fees.

## Staff Development and Training Revolving Fund—Concluded

### NOTES TO THE FINANCIAL STATEMENTS— Concluded

#### 4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acqui- sitions	Disposals	Balance at end of year
(in thousands of dollars)				
Furniture.....	10		10	
Equipment.....	240		75	165
EDP equipment.....	92		49	43
Leasehold improvement		111		111
	342	111	134	319

  

Accumulated amortization	Balance at beginning of year	Amorti- zation	Decrease	Balance at end of year
(in thousands of dollars)				
Furniture.....	7	3	10	
Equipment.....	216		67	149
EDP equipment.....	71	10	49	32
Leasehold improvement				
	294	13	126	181

Following the move of the operations of the Revolving Fund to the Asticou Centre in 1993, PWGSC has granted ownership of furniture to the Revolving Fund. An amount of \$265,608 reflecting the transfer of ownership is shown on the balance sheet as contributed capital.

#### 5. Prior year financial statements

Prior year figures have been reclassified to conform to the current year basis of presentation.

## Telecommunications and Informatics Common Services Revolving Fund

### MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Telecommunications and Informatics Common Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. In 2002-2003, the revolving funds changed name to Telecommunications and Informatics Common Services Revolving Fund. Some previous year's figures have been reclassified to conform to the current year's presentation. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been audited by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2003 and the results of its operations and its cash flows for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

J.S. BILLINGS

*Assistant Deputy Minister,  
Corporate Policy and Infrastructure*

July 11, 2003

R. MONETTE

*Assistant Deputy Minister,  
Operations*

July 9, 2003

M. TURNER

*Assistant Deputy Minister,  
Telecommunications and Informatics Program*

July 4, 2003

### STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003		2002	
	Estimates	Actual	Estimates	Actual
Net income .....		709		1,820
Add: items not requiring use of funds .....	200	487	100	706
Operating source of funds .....	200	1,196	100	2,526
Less: items requiring use of funds .....				
Net capital acquisitions .....	200	416	200	114
Net other assets and liabilities .....		(203)	(100)	222
Authority provided .....		983		2,190

### RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2003	2002
Debit balance in the accumulated net charge against the Fund's authority .....	(10,373)	(14,181)
Add: PAYE charges against the appropriation account after March 31 .....	9,652	16,570
Less: amounts credited to the appropriation account after March 31 .....	16,017	18,144
Net authority provided, end of year .....	(16,738)	(15,755)
Authority limit (Note 1) .....	20,000	20,000
Unused authority carried forward .....	36,738	35,755

The accompanying notes are an integral part of the financial statements.

# Telecommunications and Informatics Common Services Revolving Fund — *Continued*

## AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND ETHICS BRANCH  
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the statement of financial position of the Telecommunications and Informatics Common Services Revolving Fund as at March 31, 2003, the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements are the responsibility of the management of the Telecommunications and Informatics Common Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material

misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Telecommunications and Informatics Common Services Revolving Fund as at March 31, 2003 and the results of its operations and its cash flow for the year then ended in accordance with the basis of accounting as disclosed in Note 2 to the financial statements.

PricewaterhouseCoopers LLP  
Chartered Accountants

Ottawa, Canada  
May 23, 2003

## STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2003	2002		2003	2002
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....	9,467	17,064	Government of Canada .....	257	520
Outside parties .....	719	861	Outside parties .....	8,861	15,555
Other assets (Note 3) .....	6,550	1,269	Other liabilities .....	731	601
	16,736	19,194		9,849	16,676
Capital assets (Note 4) .....	433	166	Allowance for employee termination benefits .....	2,873	2,754
				12,722	19,430
	17,169	19,360	<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Fund's		
			authority .....	(10,373)	(14,181)
			Accumulated surplus .....	14,820	14,111
				17,169	19,360

The accompanying notes are an integral part of the financial statements.



# Telecommunications and Informatics Common Services Revolving Fund — Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Revenues .....	115,450	131,814
Cost of sales .....	84,134	102,339
Cost of sales—Amortization .....	89	33
Gross margin .....	31,227	29,442
Operating expenses		
Salaries and employee benefits .....	14,444	12,811
Employee termination benefits .....	241	308
Professional and special services .....	12,414	10,653
Corporate and administrative services .....	1,027	1,017
Occupancy costs .....	858	816
Utilities, materials and supplies .....	640	737
Transportation and communications .....	630	1,003
Amortization .....	78	141
Purchased repair and maintenance .....	58	14
Information .....	34	33
Rentals .....	66	52
Other expenditures .....	28	37
	30,518	27,622
Net income .....	709	1,820

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Operating activities		
Net income .....	709	1,820
Items not affecting use of the Fund's authority		
Amortization .....	167	174
Provision for employee termination benefits .....	241	308
	1,117	2,302
Changes in working capital (Note 6) .....	(4,369)	(2,788)
Payment on provision for employee termination benefits .....	(122)	(51)
Net financial resources used		
by operating activities .....	(3,374)	(537)
Investing activities		
Capital assets—Acquisitions .....	(434)	(114)
Net decrease in accumulated net charge against the Fund's authority .....	(3,808)	(651)
Accumulated net charge against the Fund's authority, beginning of year .....	14,181	14,832
Accumulated net charge against the Fund's authority, end of year .....	10,373	14,181

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Balance, beginning of year .....	14,111	12,291
Net income .....	709	1,820
Balance, end of year .....	14,820	14,111

The accompanying notes are an integral part of the financial statements.

## Telecommunications and Informatics Common Services Revolving Fund — Continued

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Government Telecommunications Agency (GTA) Revolving Fund was established in 1963 to plan and provide telecommunications facilities and services for federal departments and agencies. Section 5.2 of the *Revolving Funds Act* authorizes the Minister to make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed \$8,000,000 at any time. The authority was increased intermittently over the years. The last increase was for \$34,000,000 which brought the authority to \$64,000,000 as per *Appropriation Act No. 4, 1991-92* which was repealed in 1996 and replaced by section 5.5 of the *Revolving Funds Act*. As per Treasury Board decision #827175, on April 1, 1999 the draw down authority of the TICS Revolving Fund was reduced from \$64,000,000 to \$45,000,000 and the accumulated surplus was reduced by \$20,000,000.

In 2001-2002, in accordance with Section 12 of the *Revolving Funds Act*, and through the 2001-2002 Supplementary Estimates (B) (Treasury Board decision #829420 dated December 6, 2001), the draw down authority of the Fund was reduced from \$45,000,000 to \$20,000,000.

As part of the restructuring announced June 25, 1993, GTA was merged with the informatics groups from the former Supply and Services Canada (SSC) and Public Works Canada (PWC) to form what is called Telecommunications and Informatics Common Services (TICS). As of April 1, 1994 all balances in the GTA Revolving Fund were transferred to the TICS Revolving Fund. The 1998-99 Planning, Reporting and Accountability Structure (PRAS) exercise transferred the activities providing internal support to PWGSC from the TICS Revolving Fund to the Vote effective April 1, 1998.

In 2002-2003, the Revolving Fund changed its name to Telecommunications and Informatics Common Services Revolving Fund.

#### 2. Significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada to the extent that they are in accordance with Government policies and directives. The significant accounting policies include the following:

#### (a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

#### (b) Inventories

Inventories are valued at the lower of cost or the net realization value and are recorded on a first-in, first-out basis.

#### (c) Capital assets

Assets having a purchase cost of \$10,000 or more are capitalized. Capital assets are stated at cost and are amortized on a straight-line basis over their estimated economic lives as follows:

<u>Category</u>	<u>Estimated useful economic lives</u>
Informatics hardware	3 years
Informatics software	3 years

Assets are amortized commencing the month after acquisition.

#### (d) Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

#### (e) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

An accrual is made for severance entitlements on service prior to April 1, 1994. This accrual represents a net liability assumed by the Fund and thus was charged to the Fund's accumulated net charge against the Fund's authority.

# Telecommunications and Informatics Common Services Revolving Fund — Concluded

## NOTES TO THE FINANCIAL STATEMENTS— Concluded

### (f) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self-insurance.

### 3. Other assets

	2003	2002
	(in thousands of dollars)	
Goods and Services Tax refundable advances .....	6,528	1,053
Prepaid expenses .....	20	137
Inventories .....		85
Other advances .....	2	(6)
	<u>6,550</u>	<u>1,269</u>

### 4. Capital assets and accumulated amortization

Capital assets	Balance, beginning of year	Acqui- sitions	Disposals/ adjust- ments	Balance, end of year
	(in thousands of dollars)			
Informatics hardware .....	1,264	378	(423)	1,219
Informatics software .....	42	56		98
	<u>1,306</u>	<u>434</u>	<u>(423)</u>	<u>1,317</u>

Accumulated amortization	Balance, beginning of year	Current year amortization	Disposals/ adjust- ments	Balance, end of year
	(in thousands of dollars)			
Informatics hardware .....	1,140	140	(423)	857
Informatics software .....		27		27
	<u>1,140</u>	<u>167</u>	<u>(423)</u>	<u>884</u>
Net .....	<u>166</u>			<u>433</u>

### 5. Contractual commitments

The Fund is engaged in contracts with telecommunication suppliers. The future payments are as follows:

(in thousands of dollars)

2003-2004 .....	44,054
2004-2005 .....	27,843
2005-2006 .....	2,183
2006-2007 .....	44
	<u>74,124</u>

### 6. Changes in working capital

	2003	2002	Changes
	(in thousands of dollars)		
Current assets .....	16,736	19,194	2,458
Current liabilities .....	9,849	16,676	(6,827)
	<u>6,887</u>	<u>2,518</u>	<u>(4,369)</u>

### 7. Comparative figures

Certain of the prior year's figures have been reclassified in order to conform to the presentation adopted in the current year.

## Translation Bureau Revolving Fund

### MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Translation Bureau Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some of the previous year's figures have been reclassified to conform with the current year's presentation. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been audited by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2003 and the results of its operations and its cash flows for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

J.S. BILLINGS

*Assistant Deputy Minister,  
Corporate Policy and Infrastructure*

July 11, 2003

EDOUARD VERRAULT for  
MICHEL CARDINAL

*Chief Executive Officer,  
Translation Bureau*

July 10, 2003

### STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003		2002	
	Estimates	Actual	Estimates	Actual
Net income (loss) .....	(5,800)	644	600	(1,530)
Add: items not requiring use of funds. ....	2,800	2,824	800	2,335
Operating source (use) of funds. ....	(3,000)	3,468	1,400	805
Less: items requiring use of funds				
Net capital acquisitions .....	1,000	1,511	4,900	3,553
Net other assets and liabilities .....		(44)	(700)	(76)
Authority provided (used) .....	(4,000)	2,001	(2,800)	(2,672)

### RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2003	2002
Debit balance in the accumulated net charge against the Fund's authority .....	(14,745)	(10,422)
Add: PAYE charges against the appropriation account after March 31 .....	17,206	10,447
Less: amounts credited to the appropriation account after March 31 .....	21,114	16,185
Transfer from Treasury Board - Contingencies ....	623	492
Net authority provided, end of year .....	(19,276)	(16,652)
Authority limit (Note 1) .....	10,000	10,000
Unused authority carried forward .....	29,276	26,652

The accompanying notes are an integral part of the financial statements.

# Translation Bureau Revolving Fund— Continued

## AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH  
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the statement of financial position of Translation Bureau Revolving Fund as at March 31, 2003 and the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements are the responsibility of the management of the Translation Bureau Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Translation Bureau Revolving Fund as at March 31, 2003, the results of its operations and its cash flow for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ernst and Young, LLP  
Chartered Accountants

Ottawa, Canada  
June 6, 2003

## STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2003	2002		2003	2002
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Cash .....	166	197	Accounts payable and accrued liabilities		
Accounts receivable			Government of Canada .....	2,940	504
Government of Canada .....	17,526	15,851	Outside parties .....	14,632	10,261
Outside parties .....	556	488	Other liabilities .....	4,390	3,861
Other assets (Note 3) .....	3,585	337		21,962	14,626
	21,833	16,873	Allowance for employee termination benefits .....	27,461	26,000
Deferred employee termination				49,423	40,626
benefits .....	14,674	15,166			
Capital assets (Note 4) .....	4,406	3,756	<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Fund's		
			authority .....	(14,745)	(10,422)
			Accumulated surplus .....	6,235	5,591
	40,913	35,795		40,913	35,795

The accompanying notes are an integral part of the financial statements.



## Translation Bureau Revolving Fund— Continued

### STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Revenues (Note 6) .....	198,585	169,304
Operating expenses		
Salaries and employee benefits .....	120,231	105,869
Professional and special services .....	43,624	39,752
Occupancy costs .....	7,070	6,251
Utilities, materials and supplies .....	9,372	2,873
Corporate and administrative services .....	8,282	6,698
Transportation and telecommunications .....	4,839	4,315
Employee termination benefits .....	2,337	2,523
Amortization .....	861	183
Purchased repair and maintenance .....	776	1,823
Information .....	329	329
Rentals .....	196	166
Other expenditures .....	24	52
	197,941	170,834
Net income (loss) .....	644	(1,530)

The accompanying notes are an integral part of the financial statements.

### STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Balance, beginning of year .....	5,591	7,121
Net income (loss) .....	644	(1,530)
Balance, end of year .....	6,235	5,591

The accompanying notes are an integral part of the financial statements.

### STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Operating activities:		
Net income (loss) .....	644	(1,530)
Items not affecting use of the Fund's authority		
Amortization .....	861	183
Provision for employee termination benefits .....	2,337	2,523
	3,842	1,176
Changes in working capital (Note 7) .....	2,376	(3,788)
Changes in other assets and liabilities		
Receipts of deferred employee termination benefits .....	492	435
Payments on provision for employee termination benefits .....	(876)	(641)
Net financial resources provided (used) by operating activities .....	5,834	(2,818)
Investing activities:		
Capital assets		
Acquisitions .....	(1,511)	(3,553)
Net increase (decrease) in accumulated net charge against the Fund's authority .....	4,323	(6,371)
Accumulated net charge against the Fund's authority beginning of year .....	10,422	16,793
Accumulated net charge against the Fund's authority end of year .....	14,745	10,422

The accompanying notes are an integral part of the financial statements.

## Translation Bureau Revolving Fund— Continued

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Translation Bureau was established in 1934, when the *Translation Bureau Act* came into effect. In April 1993, Treasury Board approved the establishment of the Bureau as a Special Operating Agency effective April 1, 1995. This decision was confirmed in the 1994-95 Supplementary Estimates (D).

The Revolving Fund was created on April 1, 1995 and accounts for the following services: translation, interpretation and terminology to clients. Pursuant to section 29.1(2) of the *Financial Administration Act*, the Fund has a continuing non-lapsing authority to make expenditures out of the Consolidated Revenue Fund and to spend for the purposes of the Fund any revenues received for those purposes. The aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than \$75 million the revenues received in respect of the purposes of the Fund.

Treasury Board (TB) decision #822560 dated February 22, 1995, TB decision #824299 dated July 10, 1996 and TB decision #825830 dated December 11, 1997 gave the Translation Bureau the authority to delete operating losses for the first six years of operating under the Revolving Fund. No amount was written-off in 2000-2001 nor in 1999-2000 since the Revolving Fund was showing a surplus.

In accordance with Section 29.1 of the *Financial Administration Act*, and through the 2001-2002 Supplementary Estimates (B), (Treasury Board decision #829357 dated November 8, 2001), the drawdown authority was reduced from \$75,000,000 to \$10,000,000.

#### 2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles to the extent that they are in accordance with Government policies and directives. The significant accounting policies include the following:

##### (a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

##### (b) Capital assets

Assets having a purchase cost of \$10,000 or more are capitalized. Capital assets consisting of machinery and equipment, informatics hardware and informatics software are stated at cost and are amortized on a straight-line basis over their estimated economic life commencing the month after acquisition:

<u>Category</u>	<u>Estimated useful economic lives</u>
Machinery and equipment	10-15 years
Informatics hardware	3-5 years
Informatics software	3-5 years

##### (c) Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

##### (d) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

An accrual is made for severance entitlements on service prior to April 1, 1995. The asset account "Deferred employee termination benefits" represents benefits earned prior to April 1, 1995. The account is drawn down as benefits are paid to the related employees and become recoverable from the Treasury Board. The Treasury Board will continue to reimburse for termination benefits paid by the Bureau, for service prior to April 1, 1995, until March 31, 2010. After March 31, 2010, the Treasury Board has no further obligation to reimburse for benefits paid.

##### (e) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.

## Translation Bureau Revolving Fund— Concluded

### NOTES TO THE FINANCIAL STATEMENTS— Concluded

#### 3. Other assets

	2003	2002
	(in thousands of dollars)	
Goods and Services Tax refundable advances .....	3,528	306
Other advances .....	57	31
	<u>3,585</u>	<u>337</u>

#### 4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals/adjustments	Balance at end of year
	(in thousands of dollars)			
Machinery and equipment .....	51			51
Informatics hardware ..	670	467		1,137
Informatics software .....	3,579	1,044		4,623
	<u>4,300</u>	<u>1,511</u>		<u>5,811</u>
Accumulated amortization	Balance at beginning of year	Current year amortization	Disposals/adjustments	Balance at end of year
	(in thousands of dollars)			
Machinery and equipment .....	16	5		21
Informatics hardware ..	432	144		576
Informatics software .....	96	712		808
	<u>544</u>	<u>861</u>		<u>1,405</u>
Net .....	<u>3,756</u>			<u>4,406</u>

#### 5. Commitments

The fund leases its premises under operating leases. Future lease payments are as follows:

(in thousands of dollars)

2003-2004 .....	7,619
2004-2005 .....	7,161
2005-2006 .....	6,294
2006-2007 .....	2,583
2007-2008 .....	1,650
	<u>25,307</u>

#### 6. Revenues

	2003	2002
	(in thousands of dollars)	
Translation services .....	193,700	164,813
Interpretation services .....	3,989	3,489
Termium sales .....	770	937
Other .....	126	65
	<u>198,585</u>	<u>169,304</u>

#### 7. Changes in working capital

	2003	2002	Changes
	(in thousands of dollars)		
Current assets .....	21,833	16,873	(4,960)
Current liabilities .....	21,962	14,626	7,336
	<u>(129)</u>	<u>2,247</u>	<u>2,376</u>

#### 8. Comparative figures

Certain of the prior years' figures have been reclassified in order to conform to the presentation adopted in the current year.



## SECTION 2

2002-2003

*PUBLIC ACCOUNTS OF CANADA*

### Financial Statements of Departmental Corporations

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## Canada Customs and Revenue Agency

### STATEMENT OF MANAGEMENT RESPONSIBILITY

We have prepared the accompanying financial statements of the Canada Customs and Revenue Agency in accordance with accounting principles consistent with those applied in preparing the financial statements of the Government of Canada. Significant accounting policies are set out in Note 2 in the financial statements.

Responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Agency. In order to assure objectivity and freedom from bias, these financial statements have been approved by the Agency's Audit Committee on behalf of the Board of Management. The Audit Committee is independent of management and meets with management, the internal auditors and the Auditor General of Canada on a regular basis, and the auditors have full and free access to the Audit Committee.

Some of the information, such as accruals, services provided without charge by other Government departments and the allowance for doubtful accounts, included in the financial statements, are based on management's best estimates and judgments with due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains sets of accounts, which provide a record of the Agency's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Agency's Annual Report is consistent with these financial statements.

The Agency maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are within the authorities provided by Parliament and by others such as the Provinces and Territories and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain the accountability of funds and the safeguarding of assets. Financial management and internal control systems are reinforced by the maintenance of internal audit programs. The Agency also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Auditor General of Canada conducts an independent audit and expresses opinions on the accompanying financial statements.

Approved by:

ALAN NYMARK

*Commissioner*

STEPHEN RIGBY

*Chief Financial Officer and Assistant  
Commissioner, Finance and Administration*

September 29, 2003

### AUDITOR'S REPORT

TO THE BOARD OF MANAGEMENT OF THE  
CANADA CUSTOMS AND REVENUE AGENCY  
AND THE  
MINISTER OF NATIONAL REVENUE

I have audited the statement of financial position—Agency Activities of the Canada Customs and Revenue Agency as at March 31, 2003 and the statements of operations, net liabilities and cash flows for the year then ended. These financial statements are the responsibility of the Agency's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material

misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Agency Activities of the Canada Customs and Revenue Agency as at March 31, 2003 and the results of operations and cash flows for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements.

Sheila Fraser, FCA  
Auditor General of Canada

Ottawa, Canada  
July 25, 2003

# Canada Customs and Revenue Agency— Continued

## STATEMENT OF FINANCIAL POSITION—AGENCY ACTIVITIES AS AT MARCH 31 (in thousands of dollars)

	2003	2002		2003	2002
<b>ASSETS</b>			<b>LIABILITIES</b>		
Financial assets			Accrued employee		
Cash .....	315	309	salaries and benefits .....	56,497	150,625
Due from the Consolidated Revenue Fund (Note 2) .....	266,225	336,263	Accounts payable and accrued liabilities .....	209,371	185,206
Accounts receivable (Note 6) .....	25,497	22,409	Vacation pay and compensatory leave .....	148,030	133,989
	292,037	358,981	Capital lease obligations		
Non-financial assets			(Note 12) .....	5,968	6,804
Prepaid expenses .....	9,217	7,832	Employee severance benefits .....	441,915	381,752
Consumable supplies .....	9,537	12,709	Other liabilities .....	1,038	758
Capital assets (Note 8) .....	329,963	233,408		862,819	859,134
	348,717	253,949	Net liabilities (Note 7) .....	(222,065)	(246,204)
<b>TOTAL</b> .....	<b>640,754</b>	<b>612,930</b>	<b>TOTAL</b> .....	<b>640,754</b>	<b>612,930</b>

Contingent liabilities (Note 11) and Commitments (Note 13)

The accompanying notes are an integral part of these financial statements.

Approved by:

ALAN NYMARK  
*Commissioner*MICHAEL L. TURCOTTE  
*Chair, Board of Management*

# Canada Customs and Revenue Agency— Continued

## STATEMENT OF OPERATIONS— AGENCY ACTIVITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
		(Restated Note 3)
<b>EXPENSES</b>		
Personnel		
Salaries .....	2,208,492	2,008,680
Other allowances and benefits .....	1,009,550	830,790
	3,218,042	2,839,470
Accommodation .....	241,016	222,495
Professional and special services .....	199,596	179,885
Transportation and communications .....	192,857	181,126
Transfer payments (Note 14) .....	109,307	108,126
Repair and maintenance .....	83,339	78,314
Equipment purchases .....	81,696	73,697
Materials and supplies .....	57,453	63,642
Other services .....	39,760	40,582
Amortization of capital assets (Note 8) .....	27,419	20,880
Loss on disposal/write-off of capital assets .....	15,888	905
Equipment and other rentals .....	14,189	11,864
Advertising, printing and related services .....	6,051	6,378
Utilities .....	510	561
Other expenses .....	3,566	3,942
<b>Total expenses .....</b>	<b>4,290,689</b>	<b>3,831,867</b>
<b>NON-TAX REVENUE (Note 5) .....</b>	<b>196,608</b>	<b>204,399</b>
<b>NET COST OF OPERATIONS .....</b>	<b>4,094,081</b>	<b>3,627,468</b>

The accompanying notes are an integral part of these financial statements.

## STATEMENT OF NET LIABILITIES— AGENCY ACTIVITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Net liabilities at beginning of year .....	(246,204)	(283,473)
Net cost of operations .....	(4,094,081)	(3,627,468)
Net cash provided by Government of Canada .....	3,681,645	3,099,807
Services provided without charge by other Government departments (Note 10) .....	506,613	465,708
Change in Due from the Consolidated Revenue Fund (Note 2) .....	(70,038)	99,222
<b>Net liabilities at end of year (Note 7) .....</b>	<b>(222,065)</b>	<b>(246,204)</b>

The accompanying notes are an integral part of these financial statements.

## STATEMENT OF CASH FLOW— AGENCY ACTIVITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
<b>Operating transactions</b>		
Net cost of operations .....	4,094,081	3,627,468
<b>Adjustments for items not affecting cash</b>		
Statement of operations		
Amortization of capital assets (Note 8) .....	(27,419)	(20,880)
Net loss on disposal/write-off of capital assets .....	(15,567)	(817)
Services provided without charge by other Government departments (Note 10) .....	(506,613)	(465,708)
Statement of financial position		
Change in financial assets other than Due from Consolidated Revenue Fund .....	3,094	(5,507)
Change in non-financial assets other than capital assets .....	(1,787)	(944)
Change in liabilities other than capital lease obligations .....	(4,521)	(153,253)
<b>Cash applied to operating transactions .....</b>	<b>3,541,268</b>	<b>2,980,359</b>
<b>Capital transactions</b>		
Acquisition of capital assets .....	139,904	119,524
Change in capital lease obligations .....	836	12
Proceeds from disposal of capital assets .....	(363)	(88)
<b>Cash applied to capital transactions .....</b>	<b>140,377</b>	<b>119,448</b>
<b>Net cash provided by Government of Canada .....</b>	<b>3,681,645</b>	<b>3,099,807</b>

The accompanying notes are an integral part of these financial statements.

## Canada Customs and Revenue Agency— Continued

### NOTES TO THE FINANCIAL STATEMENTS— AGENCY ACTIVITIES

#### 1. Authority and purpose

The Canada Customs and Revenue Agency (the "Agency") was established effective November 1, 1999, under the *Canada Customs and Revenue Agency Act*. The Agency was established to support the evolution of tax administration and customs services in Canada.

The Agency is a departmental corporation named in Schedule II of the *Financial Administration Act* and reports to Parliament through the Minister of National Revenue. The Agency's expenditures are funded by the Government of Canada through appropriations.

The Agency's mandate is to provide support, advice and services when:

- (a) supporting the administration and enforcement of program legislation;
- (b) implementing agreements between the Government of Canada or the Agency and the government of a province or other public body performing a function of government in Canada to carry out an activity or administer a tax or program;
- (c) implementing agreements or arrangements between the Agency and departments or agencies of the Government of Canada to carry out an activity or administer a program; and
- (d) implementing agreements between the Government of Canada and aboriginal governments to administer a tax.

In delivering its mandate, the Agency:

- collects revenues and administers tax laws for the federal government and for certain provinces and territories and others, including First Nations;
- provides border services and administers legislation governing international trade and travel; and
- delivers certain social and economic benefit programs to Canadians, through the tax system.

The Agency administers, on behalf of others, income taxes and sales taxes, Canada Pension Plan (CPP) contributions, Employment Insurance (EI) premiums, as well as amounts collected for other groups or organizations. The Agency is responsible for the administration and enforcement of the following acts, and certain other acts for which the Minister of National Revenue has a mandated role: *Canada Customs and Revenue Agency Act*, *Children's Special Allowances Act*, *Customs Act*, *Customs Tariff*, *Excise Act*, *Excise Tax Act* (includes Goods and Services Tax (GST)/Harmonized Sales Tax (HST)), *Income Tax Act*, and others.

The Minister of National Revenue is responsible for the Agency and remains accountable to Parliament for the administration and the enforcement of the various tax and customs programs' legislation.

#### 2. Summary of significant accounting policies

For financial reporting purposes, the activities of the Agency have been divided into two sets of financial statements: Agency Activities and Administered Activities. The financial statements—Agency Activities include those operational revenues and expenses which are controlled by the Agency and utilized in running the organization. The financial statements—Administered Activities include those revenues and expenses which are controlled by someone other than the Agency, such as the federal government, a province or territory, or other groups or organizations, but are managed by the Agency on their behalf. The purpose of the distinction between Agency and Administered activities is to facilitate, among other things, the assessment of the administrative efficiency of the Agency in achieving its mandate.

As required by section 88(2)(a) of the *Canada Customs and Revenue Agency Act*, the Financial Statements—Agency Activities have been prepared in accordance with accounting principles consistent with those applied in preparing the financial statements of the Government of Canada. The purpose of these financial statements is to present operational non-tax revenues and expenses and assets and liabilities that are controlled by the Agency and utilized in running the organization. A summary of significant accounting policies is as follows:

##### (a) Parliamentary appropriations

The Agency is financed by the Government of Canada through Parliamentary appropriations. Appropriations provided to the Agency do not parallel financial reporting prepared in accordance with accounting principles consistent with those applied in preparing the financial statements of the Government of Canada since appropriations are primarily based on cash flow requirements. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Note 4(a) provides a reconciliation between the two bases of reporting.

##### (b) Expense recognition

All expenses are recorded on the accrual basis.



## Canada Customs and Revenue Agency— *Continued*

### NOTES TO THE FINANCIAL STATEMENTS— AGENCY ACTIVITIES—*Continued*

#### (c) Revenue recognition

All non-tax revenue is recorded on the accrual basis. Non-tax revenue reported in this statement excludes administered revenues collected under the authority of the *Income Tax Act*, the *Customs Act*, the *Excise Act*, the *Excise Tax Act* and other similar legislation.

#### (d) Consumable supplies

Consumable supplies consist of forms, publications and uniforms. These assets are recorded at the lower of cost (determined by using the weighted average cost method) or net realizable value. The cost of consumable supplies is charged to operations in the period in which the items are used.

#### (e) Capital assets

The Agency records as capital assets all expenses providing multi-year benefits to the Agency (including leasehold improvements) having an initial cost of \$10,000 or more. Similar items under \$10,000 are disclosed as equipment purchases in the statement of operations. The capitalization of software and leasehold improvements has been done on a prospective basis from April 1, 2001. Capital assets do not include intangibles, works of art and historical treasures that have cultural, aesthetic or historical value, and museum collections. Amortization of capital assets is done on a straight-line basis over the estimated useful lives of assets as follows:

<u>Asset</u>	<u>Useful life</u>
Border crossings infrastructure (Roads, sewers and works)	40 years
Buildings	30 years
Machinery, equipment and furniture	10 years
In house developed software	7 years
Vehicles and other means of transportation	5 years
Information technology equipment	5 years
Purchased software	3 years
Capital leases and leasehold improvements	Term of the lease

Assets under construction/development are not amortized until completed and put into operation.

#### (f) Services provided without charge by other Government departments

Estimates of amounts for services provided without charge by other government departments are included in expenses. Those amounts include:

- accommodation provided by Public Works and Government Services Canada,
- employer's contributions to the health insurance plan provided by Treasury Board,
- workers' compensation benefits provided by Human Resources Development Canada,
- audit services provided by the Office of the Auditor General of Canada,
- legal services provided by Justice Canada, and
- payroll services provided by Public Works and Government Services Canada.

#### (g) Net cash provided by Government of Canada

The Agency operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements are paid from the CRF. The net cash provided by government is the difference between all cash receipts and all cash disbursements including transactions between departments and agencies.

#### (h) Due from the Consolidated Revenue Fund (CRF)

Due from the CRF represents the amount of cash that the Canada Customs and Revenue Agency is entitled to draw from the CRF without further appropriations, in order to discharge its liabilities. These amounts have been charged to current or prior years appropriations but will be paid in the future and include items such as accrued employee salaries, accounts payable and accrued liabilities.

#### (i) Contributions to Public Service Superannuation Plan

Most Agency employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Agency contribute to the cost of the Plan. Contributions by the Agency are charged to expenses in the period incurred and represent the total pension obligation of the Agency to the Plan. The Agency is not required under present legislation to make contributions with respect to any actuarial deficiencies of the Public Service Superannuation Account.



## Canada Customs and Revenue Agency— Continued

### NOTES TO THE FINANCIAL STATEMENTS— AGENCY ACTIVITIES—Continued

- (j) Employee severance benefits, vacation pay and compensatory leave

Employee severance benefits, vacation pay and compensatory leave are expensed as the benefits accrue to employees under their respective terms of employment. The employee severance benefits liability is estimated using the Government of Canada's demographic population characteristics and demographic population assumptions. The liability for vacation pay and compensatory leave is calculated at the salary levels in effect at the end of the year for all unused vacation pay and compensatory leave benefits accruing to employees. Employee severance benefits and vacation pay liabilities payable on cessation of employment represent obligations of the Agency that are normally funded through future years' appropriations.

- (k) Employee future benefits

The Federal Government sponsors an employee benefit plan (Health and Dental) in which the Agency participates. As a participant, contributions by the Agency are recorded at cost and are charged to personnel expenses in the period incurred and represent the total obligation of the Agency to the plan. The Agency is not required under present legislation to make contributions with respect to any future unfunded liabilities of the plan.

- (l) Measurement uncertainty

The preparation of these financial statements in accordance with accounting principles consistent with those applied in preparing the financial statements of the Government of Canada requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Employee severance benefits, contingencies and the useful life of capital assets are the most significant items where estimates are used. Actual results could differ from these current estimates. The estimates are reviewed periodically and as adjustments become necessary, they are reported in net results of operations in the period in which they become known.

3. Changes in accounting policies

As required by section 88(2)(a) of the *Canada Customs and Revenue Agency Act*, the financial statements of the Agency must be prepared in accordance with accounting principles consistent with those applied in preparing the statements of the Government of Canada. In the 2003-04 federal budget, the Government announced that it would change its basis of accounting from the current modified accrual basis to the full accrual basis for the 2002-03 financial statements. With the exception of software and leasehold improvements as described in note 3(c) below, the changes in accounting principles have been applied on a retroactive basis. Table 1 shows the cumulative effects of these changes for the year ended March 31, 2002 and are as follows:

- (a) Financial statement presentation

The Agency's financial statements previously consisted of a statement of operations and notes to the statement of operations. The Agency's financial statements for the year ended March 31, 2002, contain a statement of financial position, a statement of operations, a statement of net liabilities, a statement of cash flows and notes to the financial statements.

- (b) Net cash provided by Government of Canada

The Agency now reports net cash provided by the Government of Canada in the Statement of Net Liabilities and the Statement of Cash Flows. Total net cash provided by the Government was \$3,099,807,000 in the year ended March 31, 2002.

- (c) Capital assets

In prior years, purchases of capital assets were charged to expenses in the year of acquisition. The Agency changed its policy of accounting for capital assets for the year ended March 31, 2002. Capital assets are now recognized as non-financial assets of the Agency and are amortized over their estimated useful lives as detailed in note 2(e). Software and leasehold improvements are being capitalized on a prospective basis from April 1, 2001. Net capital asset acquisitions during the year ended March 31, 2002 in the amount of \$118,634,000 which would have previously been expensed, have been capitalized. Amortization expense in the amount of \$20,880,000 for the year has been recorded in the Statement of Operations. The net effect of these changes is to decrease various expenses, total expenses and the net cost of operations by \$97,754,000 for the year ended March 31, 2002.

# Canada Customs and Revenue Agency— Continued

## NOTES TO THE FINANCIAL STATEMENTS— AGENCY ACTIVITIES—Continued

### (d) Adjustments to prior years' expenses

In prior years, the Agency included adjustments to prior years' expenditures (refunds of prior years' expenditures and adjustment to accounts payable) as an element of non-tax revenue. The Agency has retroactively changed its accounting policy to record these items as adjustments to the appropriate expenses. The net effect of this change is to decrease non-tax revenue, various expenses and total expenses by \$4,572,000. There is no impact on the net cost of operations for the year ended March 31, 2002.

### (e) Consumable supplies

In prior years, the Agency expensed consumable supplies in the year of purchase. The Agency retroactively changed its accounting policy to record forms, publications and Customs uniforms as non-financial assets at the lower of cost (determined by using the weighted average cost method) or net realizable value and to expense the cost of the items as they are consumed. The net effect of this change is to establish the asset at April 1, 2001, then reduce it at March 31, 2002, and thus increase materials and supplies expense, total expenses and the net cost of operations by \$2,165,000 for the year ended March 31, 2002.

### (f) Services provided without charge

In prior years, the Agency did not record payroll services as a service provided without charge. The Agency retroactively changed its accounting policy to recognize this item as an expense. The net effect of this change is to increase professional and special services, total expenses and the net cost of operations by \$1,865,000 for the year ended March 31, 2002.

### (g) Prepaid expenses

In prior years, the Agency recorded prepaid expenses in the year of purchase. The Agency retroactively changed its accounting policy to record these items as non-financial assets at cost at the time of acquisition, and to expense the items when used. The net effect of this change is to establish the asset at April 1, 2001, then increase it at March 31, 2002, and thus decrease various expenses, total expenses and the net cost of operations by \$1,222,000 for the year ended March 31, 2002.

### (h) Bad debt expense

In prior years, the Agency included accounts receivable in the notes to the statement of operations and recorded non-tax revenues on an accrual basis. However, a provision for bad debts was not recorded as an operating expense. The Agency retroactively changed its accounting policy to record accounts receivable at their estimated net realizable value and to expense the cost of uncollectible amounts. The net effect of this change is to establish the asset and a provision at April 1, 2001, then decrease the net asset at March 31, 2002, and thus increase other expenses, total expenses and the net cost of operations by \$134,000 for the year ended March 31, 2002.

### (i) Salary advances

In prior years, the Agency recorded salary advances as an operating expense. The Agency retroactively changed its accounting policy to recognize salary advances as an account receivable in the appropriate years. The net effect of this change is to establish the asset at April 1, 2001, then decrease it at March 31, 2002, and thus increase salary expenses, total expenses and the net cost of operations by \$45,000 for the year ended March 31, 2002.

### (j) Environmental clean-ups

In prior years, the Agency did not record any liability for future environmental clean-ups. The Agency retroactively changed its accounting policy to recognize this liability in the appropriate years. The net effect of this change is to establish the liability at April 1 2001, then increase it at March 31, 2002, and thus decrease various expenses, total expenses and the net cost of operations by \$38,000 for the year ended March 31, 2002.

### (k) Comparative figures

Certain comparative figures have been reclassified to conform to current year's presentation.

# Canada Customs and Revenue Agency— Continued

## NOTES TO THE FINANCIAL STATEMENTS— AGENCY ACTIVITIES—Continued

TABLE 1  
CUMULATIVE EFFECTS OF THE CHANGES IN  
ACCOUNTING POLICIES  
(in thousands of dollars)

	2002 as previously reported	Adjust- ments	2002 as restated
<b>EXPENSES</b>			
<b>Personnel</b>			
Salaries .....	2,038,584	(29,904)	2,008,680
Other allowances and benefits .....	835,254	(4,464)	830,790
	2,873,838	(34,368)	2,839,470
<b>Accommodation</b>			
Accommodation .....	222,495		222,495
<b>Transportation and communications</b>			
Transportation and communications .....	183,538	(2,412)	181,126
<b>Professional and special services</b>			
Professional and special services .....	202,846	(22,961)	179,885
<b>Transfer payments</b>			
Transfer payments .....	108,126		108,126
<b>Repair and maintenance</b>			
Repair and maintenance .....	82,104	(3,790)	78,314
<b>Equipment purchases</b>			
Equipment purchases .....	112,465	(38,768)	73,697
<b>Materials and supplies</b>			
Materials and supplies .....	61,583	2,059	63,642
<b>Other services</b>			
Other services .....	41,164	(582)	40,582
<b>Amortization of capital assets</b>			
Amortization of capital assets .....		20,880	20,880
<b>Loss on disposal/write-off of capital assets</b>			
Loss on disposal/write-off of capital assets .....		905	905
<b>Equipment and other rentals</b>			
Equipment and other rentals .....	12,032	(168)	11,864
<b>Advertising, printing and related services</b>			
Advertising, printing and related services .....	6,473	(95)	6,378
<b>Land, building and works</b>			
Land, building and works .....	21,546	(21,546)	
<b>Utilities</b>			
Utilities .....	568	(7)	561
<b>Other expenses</b>			
Other expenses .....	2,466	1,476	3,942
Total expenses <sup>(1)</sup> .....	3,931,244	(99,377)	3,831,867
<b>NON-TAX REVENUE <sup>(2)</sup></b>			
NON-TAX REVENUE .....	208,971	(4,572)	204,399
NET COST OF OPERATIONS .....	3,722,273	(94,805)	3,627,468

<sup>(1)</sup> This adjustment is primarily the result of note 3(c) (Capital assets) and note 3(f) (Services provided without charge).

<sup>(2)</sup> For an explanation of this adjustment, see note 3(d) (Adjustments to prior years' expenses).

### 4. Parliamentary appropriations

The Agency receives the majority of its funding through Parliamentary appropriations. Items recognized in the statement of operations and the statement of financial position in one year may be funded through Parliamentary appropriations in prior, current or future years. Accordingly, the Agency has different net results of operations for the year on a government funding basis than on an accrual accounting basis. These differences are reconciled below:

#### (a) Reconciliation of net cost of operations to total Parliamentary appropriations used:

	2003	2002
	(in thousands of dollars)	
Net cost of operations .....	4,094,081	3,627,468
<b>Expenses not requiring use of current year appropriations:</b>		
Amortization of capital assets .....	(27,419)	(20,880)
<b>Adjustment to prior years' expenses:</b>		
Consumable supplies .....	9,722	4,572
Loss on disposal/write-off of capital assets .....	(3,172)	(2,165)
Services provided without charge by other Government departments (Note 10) .....	(15,888)	(905)
Other .....	(506,613)	(465,708)
	(128)	(134)
	(543,498)	(485,220)
<b>Net changes in future funding requirements:</b>		
Employee severance benefits .....	(60,163)	(34,230)
<b>Vacation pay and compensatory leave:</b>		
Other .....	(14,041)	(17,989)
	(266)	(7)
	(74,470)	(52,226)
<b>Asset acquisitions funded by current year appropriations</b>		
Capital assets .....	140,740	119,536
Prepaid expenses .....	1,340	1,222
	142,080	120,758
<b>Non-tax revenue not permitted to be credited to appropriations (Note 5)</b>		
Non-tax revenue available for spending .....	31,886	28,119
Other non-tax revenue .....	21,860	35,356
<b>Adjustment to prior years' revenues:</b>		
	5,914	3
	59,660	63,478
Total parliamentary appropriations used .....	3,677,853	3,274,258

# Canada Customs and Revenue Agency— Continued

## NOTES TO THE FINANCIAL STATEMENTS— AGENCY ACTIVITIES—Continued

(b) Reconciliation of net cash provided by the Government of Canada to Parliamentary appropriations used:

	2003	2002
	(in thousands of dollars)	
Net cash provided by		
Government of Canada.....	3,681,645	3,099,807
Net changes in funded liabilities:		
Accounts payable and accrued liabilities...	24,165	(8,520)
Accrued employee salaries and benefits.....	(94,128)	109,221
Other liabilities.....	280	638
	<u>(69,683)</u>	<u>101,339</u>
Net changes in funded financial assets:		
Cash.....	(6)	(30)
Accounts receivable (Note 6).....	(3,088)	5,537
	<u>(3,094)</u>	<u>5,507</u>
Non-tax revenue not permitted to be credited to appropriations (Note 5):		
Non-tax revenue available for spending....	31,886	28,119
Other non-tax revenue.....	21,860	35,356
Adjustment to prior years' revenues.....	5,914	3
	<u>59,660</u>	<u>63,478</u>
Adjustment to prior years' expenses.....	9,722	4,572
Other adjustments.....	<u>(397)</u>	<u>(445)</u>
Total parliamentary appropriations used.....	<u>3,677,853</u>	<u>3,274,258</u>

(c) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used:

	2003	2002
	(in thousands of dollars)	
Parliamentary appropriations - voted:		
Vote 1 - CCRA operating expenditures.....	3,144,878	2,935,128
Less: Relief for Heating Expense payments <sup>(1)</sup> .....	(20,341)	(62,552)
Vote 5 - CCRA capital expenditures.....	23,840	27,236
Vote 10 - CCRA transfer payments.....	115,769	113,028
Statutory contributions to employee benefits plans.....	501,775	390,100
Amounts available for spending per section 60 of the CCRA Act.....	37,366	30,956
Spending of proceeds from disposal of surplus Crown assets.....	588	480
Other statutory expenditures.....	<u>7,256</u>	<u>785</u>
	<u>3,811,131</u>	<u>3,435,161</u>
Less:		
Appropriations available for future year - (Note 15):		
Operating.....	(126,816)	(152,362)
Capital.....		(491)
Transfer payments.....	(6,462)	(4,902)
Appropriation lapsed.....	<u>(133,278)</u>	<u>(160,903)</u>
Total parliamentary appropriations used.....	<u>3,677,853</u>	<u>3,274,258</u>

<sup>(1)</sup> In accordance with the division of activities for financial reporting purposes outlined in Note 2, the ex gratia relief for heating expense payments, which were authorized through Vote 1-CCRA (Operating expenditures), are reported as a federal administered expense on the Statement of Administered Expenses.

# Canada Customs and Revenue Agency— Continued

## NOTES TO THE FINANCIAL STATEMENTS— AGENCY ACTIVITIES—Continued

### 5. Non-tax revenue

The following table presents details of non-tax revenue as reported on the Statement of Operations:

	2003	2002
		(Restated Note 3)
	(in thousands of dollars)	
Non-tax revenue credited to Vote 1— CCRA (Operating expenditures)		
Fees for collecting Employment Insurance premiums (from HRDC) .....	77,933	78,244
Fee for collecting Canada Pension Plan contributions (from HRDC) .....	64,929	62,680
	<u>142,862</u>	<u>140,924</u>
Non-tax revenue available for spending		
Administration fees—		
Provinces and Territories .....	21,304	20,634
Services fees .....	3,416	3,434
Ruling fees .....	1,667	2,086
Expedited access border fees .....	1,588	
Miscellaneous spendable revenues .....	3,911	1,965
	<u>31,886</u>	<u>28,119</u>
Other non-tax revenue		
Recovery of employee benefit costs for collecting activities		
(from HRDC) .....	24,057	25,513
Duty free shops <sup>(1)</sup> .....	(3,830)	5,531
Lease and use of public property .....	637	645
Miscellaneous non-tax revenue .....	996	3,667
	<u>21,860</u>	<u>35,356</u>
TOTAL NON-TAX REVENUE .....	<u>196,608</u>	<u>204,399</u>

<sup>(1)</sup> Due to retroactive regulatory changes, some 2001-2002 Duty free shops License fees revenues were reimbursed to licensees in 2002-2003.

### 6. Accounts receivable

The following table presents details of accounts receivable as reported on the Statement of Financial Position:

	2003	2002
		(Restated Note 3)
	(in thousands of dollars)	
Accounts receivable—From Government departments and agencies .....	18,925	16,185
Accounts receivable—		
External to the Government .....	1,254	1,131
Advances to employees .....	2,218	2,015
Salary overpayments .....	3,228	3,181
Other .....	34	37
	<u>25,659</u>	<u>22,549</u>
Less: allowance for doubtful accounts .....	(162)	(140)
	<u>25,497</u>	<u>22,409</u>

Revenues and expenses associated with these accounts receivable are reflected in the Statement of Operations.

### 7. Net liabilities

Net liabilities represent the excess of the liabilities relating to Agency activities over its assets.

Net liabilities were \$222,065,000 at March 31, 2003 (\$640,754,000 in assets less \$862,819,000 in liabilities) compared to \$246,204,000 (\$612,930,000 in assets less \$859,134,000 in liabilities) at March 31, 2002. Included in the liabilities are \$590,478,000 (2002—\$516,008,000), which represent transactions incurred by the Agency in providing services that will require future funding. The net change in future funding requirements is \$74,470,000. Significant components of the future funding requirements amounts are employee severance benefits and vacation pay and compensatory leave liabilities. These amounts are expected to be funded by appropriations in future years as they are paid.



# Canada Customs and Revenue Agency— Continued

## NOTES TO THE FINANCIAL STATEMENTS— AGENCY ACTIVITIES—Continued

### 8. Capital assets

The following table presents details of capital assets as reported on the Statement of Financial Position:

	Asset Class					Total
	Land, buildings (owned and under construction), roads, sewers, works and infrastructure	Machinery, equipment and and furniture	Vehicles and other means of transportation	Software (purchased and in house developed and/or in development)	Information technology equipment including capital leases (note 12)	
	(in thousands of dollars)					
Opening (April 1, 2002)						
Cost .....	127,345	29,666	15,534	66,245	117,629	356,419
Accumulated amortization .....	(25,592)	(17,369)	(8,187)	(14)	(71,849)	(123,011)
Carrying cost .....	101,753	12,297	7,347	66,231	45,780	233,408
In-year transactions						
Additions .....	19,869	19,725	3,762	75,647	20,901	139,904
Disposals/Write-off .....		(9)	(85)	(15,753)	(83)	(15,930)
Amortization .....	(3,036)	(2,443)	(2,185)	(2,281)	(17,474)	(27,419)
Closing (March 31, 2003)						
Cost .....	147,214	49,362	17,390	126,106	143,430	483,502
Accumulated amortization .....	(28,628)	(19,792)	(8,551)	(2,262)	(94,306)	(153,539)
Carrying cost .....	118,586	29,570	8,839	123,844	49,124	329,963

Certain amounts above are shown on a net basis.

### 9. Board of Management

Pursuant to the *Canada Customs and Revenue Agency Act*, a Board of Management is appointed to oversee the organization and administration of the Agency and the management of its resources, services, property, personnel and contracts. Expenses relating to the Board's activities during the year total \$937,000 (2002 - \$920,000) and are included in the Statement of Operations. This includes payments to the Board of Management, secretariat staff personnel expenses, travel and other expenses.

health insurance plan contributions and workers' compensation benefits were also provided by other Government departments without charge. Significant services provided without charge have been recognized in the Agency's Statement of Operations as follows:

	2003	2002
(in thousands of dollars)		
Accommodation .....	241,016	222,495
Employer's contribution to the health insurance plan .....	187,134	169,465
Legal services .....	69,362	65,072
Audit services .....	4,089	4,000
Workers' compensation benefits .....	2,940	2,811
Payroll services .....	2,072	1,865
	506,613	465,708

### 10. Related party transactions

The Agency is related in terms of common ownership to all Government of Canada departments, agencies and Crown corporations. The Agency enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises. To be consistent with the accounting policies of the Government of Canada, transactions with enterprise Crown corporations and other government business enterprises which are not dependent on the Government for financing their activities are not considered to be related party transactions.

#### (a) Services provided without charge by other Government departments:

During the year, the Agency received accommodation and professional services without charge from other Government departments and agencies. Employer's

#### (b) Payables and receivables outstanding at year end with related parties:

	2003	2002
(in thousands of dollars)		
Accounts receivable - From other Government departments and agencies ..	18,925	16,185
Accounts payable - To other Government departments and agencies ..	87,244	37,126

## Canada Customs and Revenue Agency—Continued

### NOTES TO THE FINANCIAL STATEMENTS— AGENCY ACTIVITIES—Concluded

#### 11. Contingent liabilities

In connection with its operations, the Agency is a defendant in certain cases of litigation and has contingencies for contaminated sites. It is estimated that, at March 31, 2003, there are \$6 million (\$5 million at March 31, 2002) in potential liabilities arising from claims and contaminated sites. A contingent liability will be recorded as an actual liability with a corresponding charge to expenses when it becomes likely that a payment will be made and the amount of that payment may be reasonably and reliably estimated.

#### 12. Capital lease obligations

The Agency has entered into agreements to rent information technology equipment under capital leases with a cost of \$12,214,000 and accumulated depreciation of \$6,424,000 as at March 31, 2003 (\$9,813,000 and \$3,292,000 respectively as at March 31, 2002) (Note 8). The obligations for the upcoming years include the following:

	2003	2002
	(in thousands of dollars)	
Year 1.....	3,231	2,974
Year 2.....	2,594	2,290
Year 3.....	480	1,749
Year 4.....		369
Year 5.....		
Total future minimum lease payments.....	6,305	7,382
Less: imputed interest (2.86 percent - 6.17 percent).....	337	578
Balance of obligations under capital leases.....	5,968	6,804

#### 13. Commitments

The nature of the Agency's activities can result in multi-year contracts and obligations whereby the Agency will be committed to make future payments when the services/goods are rendered. Significant commitments that can be reasonably estimated are as follows:

	2004	2005	2006	2007	2008 and there- after	Total
	(in thousands of dollars)					
Capital leases (Note 12).....	3,231	2,594	480			6,305
Operating leases.....	2,440	838	668	467	225	4,638
Total.....	5,671	3,432	1,148	467	225	10,943

#### 14. Transfer payments

The following table presents details of transfer payments as reported on the Statement of Operations:

	2003	2002
	(in thousands of dollars)	
Contributions to the Province of Quebec in respect of the joint administration costs of federal and provincial sales taxes.....	108,826	108,126
Contribution to the Canadian Home Builders' Association to support the "Get It in Writing!" consumer information campaign.....	481	
	109,307	108,126

#### 15. Appropriations available for future year

Pursuant to section 60(1) of the *Canada Customs and Revenue Agency Act*, the balance of money appropriated by Parliament for the use of the Agency that remains unexpended at the end of the fiscal year lapses at the end of the following fiscal year.

#### 16. Employee future benefits

Included in the Statement of Operations as other allowances and benefits are the following expenses of the Agency with respect to employee future benefits:

	2003	2002
	(in thousands of dollars)	
Contributions to the Public Service Superannuation Plan.....	352,748	264,098
Employee severance benefits.....	60,163	34,230
	412,911	298,328

# Canada Customs and Revenue Agency— Continued

## AUDITOR'S REPORT

TO THE BOARD OF MANAGEMENT OF THE CANADA  
CUSTOMS AND REVENUE AGENCY AND THE  
MINISTER OF NATIONAL REVENUE

I have audited the statement of administered assets and liabilities of the Canada Customs and Revenue Agency as at March 31, 2003 and the statements of administered revenues, administered expenses and administered cash flows for the year then ended. These financial statements are the responsibility of the Agency's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the assets and liabilities of the administered activities of the Canada Customs and Revenue Agency as at March 31, 2003 and the results of its administered operations and cash flows for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements.

Sheila Fraser, FCA  
Auditor General of Canada

Ottawa, Canada  
September 29, 2003

## STATEMENT OF ADMINISTERED ASSETS AND LIABILITIES

AS AT MARCH 31

(in thousands of dollars)

	2003	2002		2003	2002
ADMINISTERED ASSETS			ADMINISTERED LIABILITIES		
Cash on hand .....	5,609,498	3,957,486	Amounts payable to taxpayers (Note 5) .....	33,570,536	34,415,111
Amounts receivable from taxpayers (net of allowance for doubtful accounts of \$7,174,162 in 2003 and \$6,762,046 in 2002) (Note 4) .....	43,597,037	45,604,906	Amounts payable to provinces (Note 6) .....	161,321	72,411
			Deposit accounts (Note 7) .....	28,133	16,716
				33,759,990	34,504,238
			Net amount due to the Consolidated Revenue Fund on behalf of the Government of Canada and others (Note 8) ....	15,446,545	15,058,154
TOTAL ASSETS .....	49,206,535	49,562,392	TOTAL LIABILITIES .....	49,206,535	49,562,392

Contingent Liabilities: Note 9.

The accompanying notes are an integral part of these financial statements.

Approved by:

ALAN NYMARK  
*Commissioner*

MICHAEL L. TURCOTTE  
*Chair, Board of Management*

# Canada Customs and Revenue Agency— Continued

## STATEMENT OF ADMINISTERED REVENUES— ADMINISTERED ACTIVITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
		(restated— note 3)
Federal Government		
Income Tax Revenues		
Personal and trust .....	89,605,675	88,085,587
Corporate .....	22,221,626	24,241,682
Non-resident .....	3,291,113	2,925,666
	<u>115,118,414</u>	<u>115,252,935</u>
Other taxes and duties		
Goods and Services		
Tax (GST) (Note 10) .....	29,399,235	26,570,080
Energy taxes .....	4,992,264	4,848,158
Other Excise taxes and duties .....	4,474,920	3,952,638
Customs import duties .....	3,221,185	3,074,401
Air Transportation		
Security Charge .....	421,006	
	<u>42,508,610</u>	<u>38,445,277</u>
Total Tax Revenues .....	<u>157,627,024</u>	<u>153,698,212</u>
Employment Insurance Premiums .....	18,243,025	17,999,408
Interest and penalties (Note 11) .....	2,771,809	3,001,425
Gross revenues administered on behalf of the Government of Canada .....	178,641,858	174,699,045
Provision for bad debts .....	(2,090,638)	(1,773,004)
Interest expense .....	(985,850)	(870,354)
Net revenues administered on behalf of the Government of Canada .....	<u>175,565,370</u>	<u>172,055,687</u>
Provincial, Territorial Governments and First Nations		
Income Tax Revenues		
Personal and trust .....	32,994,104	33,684,916
Corporate .....	1,833,294	2,669,141
	<u>34,827,398</u>	<u>36,354,057</u>
Harmonized Sales Tax (HST) .....	2,192,014	2,123,888
Other Revenues (Note 12) .....	217,078	220,192
Revenues Administered on behalf of Provincial and Territorial Governments and First Nations .....	<u>37,236,490</u>	<u>38,698,137</u>
Net Revenues Administered on behalf of the Canada Pension Plan (Note 13) .....	25,203,787	22,990,195
Total Net Administered Revenues .....	<u>238,005,647</u>	<u>233,744,019</u>

The accompanying notes are an integral part of these financial statements.

## STATEMENT OF ADMINISTERED EXPENSES— ADMINISTERED ACTIVITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
		(restated— note 3)
Federal administered expenses		
Child tax benefits .....	7,822,688	7,470,625
Children's special allowance .....	134,498	125,009
Relief for heating expenses .....	(1,117)	15,211
Federal administered recoveries		
Old Age Security benefits .....	(641,631)	(724,371)
Employment Insurance benefits .....	(101,747)	(81,491)
Net expenses administered for the Federal Government .....	<u>7,212,691</u>	<u>6,804,983</u>
Provincial and Territorial administered expenses		
Family benefit programs .....	302,055	336,508
Sales tax credits .....	37,659	32,961
Energy tax rebates .....	(1,219)	415,604
Net expenses administered for Provinces and Territories .....	<u>338,495</u>	<u>785,073</u>
Total Net Administered Expenses .....	<u>7,551,186</u>	<u>7,590,056</u>

The accompanying notes are an integral part of these financial statements.

# Canada Customs and Revenue Agency— Continued

## STATEMENT OF ADMINISTERED CASH FLOWS— ADMINISTERED ACTIVITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Total Net Administered Revenues .....	238,005,647	233,744,019
Less provincial revenues paid directly to provinces:		
Revenue administered for Nova Scotia workers' compensation .....	(172,649)	(178,859)
Provincial sales tax on tobacco and alcohol .....	(40,680)	(38,721)
Less Total Net Administered Expenses .....	(7,551,186)	(7,590,056)
Change in administered assets and liabilities:		
(Increase) decrease in cash on hand .....	(1,652,012)	97,759
Decrease in amounts receivable from taxpayers net of Allowance for doubtful accounts .....	2,007,869	3,020,552
Increase (decrease) in amounts payable to taxpayers .....	(844,575)	1,385,764
Increase in amounts payable to provinces .....	88,910	21,378
Increase in deposit accounts .....	11,417	2,620
Net Cash Deposited in the Consolidated Revenue Fund of the Government of Canada ..	229,852,741	230,464,456
Consisting of:		
Cash deposits to the Consolidated Revenue Fund .....	305,495,615	300,548,232
Cash refunds/payments from the Consolidated Revenue Fund .....	(75,642,874)	(70,083,776)
Net Cash Deposited in the Consolidated Revenue Fund of the Government of Canada .....	229,852,741	230,464,456

The accompanying notes are an integral part of these financial statements.

## NOTES TO THE FINANCIAL STATEMENTS— ADMINISTERED ACTIVITIES

### 1. Authority and purpose

The Canada Customs and Revenue Agency (the "Agency") was established effective November 1, 1999, under the *Canada Customs and Revenue Agency Act*. The Agency was established to support the evolution of tax administration and customs services in Canada.

The Agency is a departmental corporation named in Schedule II of the *Financial Administration Act* and reports to Parliament through the Minister of National Revenue. The Agency's expenses are funded by the Government of Canada through appropriations.

The Agency's mandate is to provide support, advice and services when:

- supporting the administration and enforcement of the program legislation;
- implementing agreements between the Government of Canada or the Agency and the government of a province or other public body performing a function of government in Canada to carry out an activity or administer a tax or program;
- implementing agreements or arrangements between the Agency and departments or agencies of the Government of Canada to carry out an activity or administer a program; and
- implementing agreements between the Government of Canada and Aboriginal governments to administer a tax.

In delivering its mandate, the Agency:

- collects revenues and administers tax and other legislation for the Federal Government and for certain provinces and territories and others, including First Nations;
- provides border services and administers legislation governing international trade and travel; and
- delivers certain federal and provincial governments' social and economic benefit programs to Canadians, through the tax system.

The Agency administers, on behalf of others, income taxes and sales taxes, Canada Pension Plan (CPP) contributions, Employment Insurance (EI) premiums, as well as amounts collected for other groups or organizations. The Agency is responsible for the administration and enforcement of the following acts and certain other acts for which the Minister of National Revenue has a mandated role: *Air Travellers Security Charge Act*, *Canada Customs and Revenue Agency Act*, *Children's Special Allowances Act*, *Customs Act*, *Customs Tariff*, *Department of National*



## Canada Customs and Revenue Agency— Continued

### NOTES TO THE FINANCIAL STATEMENTS— ADMINISTERED ACTIVITIES—Continued

*Revenue Act, Excise Act, Excise Tax Act* (includes GST/HST), *Income Tax Act*, and others.

The Minister of National Revenue is responsible for the Agency and remains accountable to Parliament for the administration and the enforcement of the various tax programs' legislation.

In the province of Quebec, the Ministère du Revenu du Québec (MRQ) acts as an agent of the Agency. GST revenues collected in that province are therefore included in these financial statements. The Agency monitors cash transfers made by MRQ, reports GST revenues to the Federal Government and authorizes refunds and transfers funds out of the Consolidated Revenue Fund to MRQ for the purpose of issuing refunds.

#### 2. Summary of significant accounting policies

For financial reporting purposes, the activities of the Agency have been divided into two financial statements: Administered Activities and Agency Activities. The financial statements—Administered Activities include those revenues and expenses which are controlled by someone other than the Agency, such as the Federal Government, a province or territory, or another group or organization, and managed by the Agency on their behalf. The financial statements—Agency Activities include those operational revenues and expenses which are controlled by the Agency and utilized in running the organization. The purpose of the distinction between Agency and Administered activities is to facilitate, among other things, the assessment of the administrative efficiency of the Agency in achieving its mandate.

As required by section 88(2)(a) of the *Canada Customs and Revenue Agency Act*, the financial statements of the Agency have been prepared in accordance with accounting principles consistent with those applied in the preparation of the financial statements of the Government of Canada. The purpose of these financial statements is to present the tax and tax-related revenues, expenses, assets and liabilities that the Agency administers on behalf of the Federal Government, provincial governments and other organizations. The most significant accounting policies are as follows:

##### (a) Revenue recognition

Revenues are recognized in the period in which the event that generates the revenue occurs.

The following specific policies are applied for individual revenue streams:

- (i) Income taxes, Canada Pension Plan contributions and Employment Insurance premiums:

For income taxes, the objective is to recognize revenue when the taxpayer has earned the income producing the tax. This is done by determining income earned net of tax deductions and credits allowed under the *Income Tax Act*, including refundable taxes resulting from current year activity. For Canada Pension Plan contributions (CPP), the objective is to recognize revenue when the employee or the self-employed person has earned pensionable income. For Employment Insurance premiums (EI), the objective is to recognize revenue when the employee has earned insurable earnings.

Revenues for the fiscal year are based on actual amounts assessed/reassessed at the time of preparation of the financial statements and estimates of income tax, CPP contributions and EI premiums not yet assessed/reassessed. These estimates are based on amounts received at the time of preparation of the financial statements that relate to the fiscal year ended March 31 that have not been assessed or that are awaiting reassessment. Actual results may differ significantly from these estimates. The difference will be recorded in the fiscal year in which the actual assessment/reassessment is completed. No additional estimate of future reassessments is made.

Reassessments include changes made to previously assessed net income at the request of the taxpayer, for example to claim a subsequent loss carry back, or are initiated by the Agency as a result of applying reporting compliance procedures such as taxpayer audits.

- (ii) GST and HST, Excise and Customs:

The determination of these revenues is based on the taxes and duties assessed and estimated at the time of preparation of the financial statements that relate to the fiscal year ended March 31.

# Canada Customs and Revenue Agency— Continued

## NOTES TO THE FINANCIAL STATEMENTS— ADMINISTERED ACTIVITIES—Continued

For the Goods and Services Tax (GST) and Harmonized Sales Tax (HST) on domestic goods and services, revenue is recognized at the time of the sale of goods or the provision of services. Revenue is determined net of the input tax credits (ITC), GST rebates and the GST quarterly tax credit. ITC is the recovery of GST/HST paid or owed on purchases related to commercial activities of the taxpayer. The GST quarterly tax credit for lower-income families is recorded in the period to which it relates. It is intended to offset the cost of the tax for lower-income individuals and families.

For Excise duties, revenue is recognized when the taxpayer manufactures goods taxable under the *Excise Act*. For Excise taxes, revenue is recognized when a taxpayer sells goods taxable under the *Excise Act*. For GST/HST on imports and Customs duties, revenue is recognized when goods are authorized by the Agency to enter Canada.

### (iii) Other revenue recognition:

Other revenues are recorded in the period to which they relate. All interest and penalty revenues are recorded as revenues administered for the Federal Government as per the terms of the tax collection agreements with the provinces and territories. Interest and penalties are recorded net of amounts forgiven under the various tax acts and the *Financial Administration Act*.

### (iv) Assessment definition:

An assessment (or reassessment) of tax is defined as all decisions and other steps made or taken by the Minister of National Revenue and officials of the Agency under the federal, provincial and territorial acts or sections of the acts administered by the Agency to determine tax payable by taxpayers. When verifying a taxpayer's return, the Agency uses applicable provisions of the various tax acts it administers as well as other internally developed criteria which are designed to substantially meet the provisions of these acts.

### (v) Completeness of tax revenues:

The Canadian Tax System is a self-assessment system where taxpayers are expected to understand the tax laws and comply with them. This has an impact on the completeness of tax revenues when taxpayers fail to comply with tax laws, for example, if they do not report all of their income. The Agency has implemented systems and controls in order to detect and correct situations where taxpayers are not complying with the various acts it administers. These systems and controls include performing audits of taxpayer records where determined necessary by the Agency. Such procedures cannot be expected to identify all sources of unreported income or other cases of non-compliance with tax laws. The Agency does not estimate the amount of unreported tax. However, such amounts are included in revenues once assessed.

### (b) Expenses

#### (i) Interest expense:

The Agency incurs interest expenses as a result of late refund payments. These are in large part due to the resolution of long standing corporate tax cases which have been appealed and which are resolved in favour of the taxpayer. The refund payment includes interest accrued since the tax in dispute was initially paid. Accrued interest is recognized when the liability for the related tax case is accrued. The Agency does not estimate these amounts in advance.

#### (ii) Administered expenses:

Expenses relating to child tax benefits, the Children's Special Allowance, relief for heating expenses and the Provincial and Territorial administered expenses are recorded in the period to which they relate.

#### (iii) Administered recoveries:

Recoveries of Old Age Security and Employment Insurance benefits are recognized when assessed, with an estimate for unassessed amounts. Only recoveries assessed through the personal income tax system are reported by the Agency. Recoveries determined by other Federal Government departments are not reported in these financial statements.

## Canada Customs and Revenue Agency— *Continued*

### NOTES TO THE FINANCIAL STATEMENTS— ADMINISTERED ACTIVITIES—*Continued*

#### (c) Cash on hand

Cash on hand includes amounts received in CCRA offices or by CCRA agents as at March 31 but not yet deposited to the credit of the Consolidated Revenue Fund of the Government of Canada.

#### (d) Amounts receivable

Amounts receivable represent taxes and other revenues assessed or estimated by the Agency but not yet collected. A significant portion of the receivable balance is due to the recording of accrued receivables, which relate to the current fiscal year but are not due for payment until the next fiscal year. They include, for example, March GST returns, March source deduction remittances and the final personal tax payments due in April.

#### (e) Allowance for doubtful accounts

The allowance for doubtful accounts reflects management's best estimate of the collectibility of amounts assessed but not yet paid. The allowance for doubtful accounts has two components. A general allowance ratio is calculated based on a periodic review of a sample of accounts receivable with a balance of less than \$10 million. A specific allowance ratio is calculated based on an annual review of all accounts over \$10 million.

The allowance for doubtful accounts is increased by an annual provision for bad debts and is reduced by amounts written off as uncollectible during the year. The bad debt provision is reported in the statement of Administered Revenues because it is associated with the administration of tax and non-tax revenues and is not related to any program expenses. The provision is charged entirely to revenues administered for the Federal Government as it assumes all collection risks, as per the terms of the tax collection agreements with the provinces and territories.

#### (f) Amounts payable to taxpayers

Amounts payable to taxpayers represent tax and interest assessed, or estimated by the Agency, not paid as at March 31. A significant portion of the payable is due to the recording of accrued payables, which relate to the current fiscal year but are not due for payment until the next fiscal year. They include refunds resulting from assessments completed after March 31, and estimates of refunds for personal and corporate income tax not yet assessed.

#### (g) Contingent liabilities

Contingent liabilities are potential liabilities resulting from, for example, previously assessed taxes recorded as revenue, which may become actual liabilities when one or more future events occur or fail to occur. If the future event is likely to occur or to fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

#### (h) Measurement uncertainty

The preparation of the financial statements requires management to make estimates and assumptions that affect the amounts of assets, liabilities, revenues and expenses reported in the financial statements. Estimates are used to record tax revenues and the related amounts receivable and payable. Actual results could differ from the current estimates. The effect on the financial statements of changes to such estimates and assumptions in future periods could be significant. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable.

### 3. Change in accounting policies

As required by Section 88(2)(a) of the *Canada Customs and Revenue Agency Act*, the financial statements of the Agency must be prepared in accordance with accounting principles consistent with those applied in preparing the statements of the Government of Canada. In the 2003-2004 federal budget, the Government announced that it would change its basis of accounting from the modified accrual basis to the full accrual basis for the 2002-2003 financial statements.

In addition, in prior years, the Agency's administered activities financial statements consisted only of a statement of operations and notes to the statement of operations. The Agency's financial statements for administered activities now contain a statement of administered assets and liabilities, statement of administered revenues, statement of administered expenses, statement of administered cash flows and notes to the financial statements.

Tax revenues are now reported in the year in which the income/transaction giving rise to the taxes was earned/occurred rather than at the time of cash receipt. Tax amounts receivable and payable are now recorded as assets and liabilities, respectively, on the statement of administered assets and liabilities.

# Canada Customs and Revenue Agency— Continued

## NOTES TO THE FINANCIAL STATEMENTS— ADMINISTERED ACTIVITIES—Continued

Furthermore, in prior years, the Agency reported tax revenues net of cash transfers to provinces and other Federal Government departments. This year, the Agency modified its presentation to report revenues administered for provinces and other Federal Government departments in the statement of Administered Revenues.

The Agency has reclassified the GST credit from an administered expense to a reduction of administered revenues. The GST paid by the Federal Government to its suppliers is now included in revenues administered on behalf of the Government of Canada. Previously, this was not reported in these financial statements.

Furthermore, interest revenues and interest expenses are now reported separately on the statement of Administered Revenues. Previously, only interest and penalties related to GST and excise were reported separately and other interest and penalty revenues were previously included with their respective federal tax revenue stream. Federal trust income tax has been reclassified from non-resident and other to personal income tax revenues. EI benefit recovery has been reclassified from an administered revenue to an administered recovery.

The changes in accounting principles have been applied on a retroactive basis as follows (in thousands of dollars):

2001-2002 Federal administered revenues	
as originally reported .....	158,554,906
Plus: Transfers to provinces and other federal departments .....	82,013,974
	<u>240,568,880</u>
Decrease as a result of reclassifying the GST credits from an administered expense to a reduction of administered revenues .....	(2,963,732)
Increase as a result of including GST paid by Federal Government departments .....	1,277,837
Decrease as a result of reclassifying interest expense related to GST and excise from an administered expense to a reduction in administered revenues .....	(53,801)
Decrease as a result of reclassifying the EI benefit recovery from an administered revenue to a reduction of administered expenses .....	(36,584)
Decrease as a result of the implementation of accrual accounting .....	(5,048,581)
Restated 2001-2002 net administered revenues .....	<u>233,744,019</u>
2001-2002 administered expenses as originally reported .....	10,008,277
Plus: Recoveries from Provinces/ Territories .....	791,224
	<u>10,799,501</u>
Decrease as a result of reclassifying the GST credits to a reduction of administered revenues .....	(2,963,732)
Decrease as a result of reclassifying interest expense related to GST and excise from an administered expense to a reduction of administered revenues .....	(53,801)
Decrease as a result of reclassifying the EI benefit recovery from an administered revenue to a reduction of administered expenses .....	(36,584)
Decrease as a result of the implementation of accrual accounting .....	(155,328)
Restated 2001-2002 net administered expenses .....	<u>7,590,056</u>



# Canada Customs and Revenue Agency— Continued

## NOTES TO THE FINANCIAL STATEMENTS— ADMINISTERED ACTIVITIES—Continued

### 4. Amounts receivable

For the purpose of this note, income tax receivables include Canada Pension Plan, Employment Insurance and related interest and penalties receivable. The Agency has

established the following allowance for doubtful accounts related to the amounts receivable:

	2003		2002	
	Gross	Allowance for doubtful accounts	Net	Net
(in thousands of dollars)				
Income taxes receivable				
Individuals	24,280,264	(3,311,053)	20,969,211	21,211,347
Employers	10,203,348	(644,610)	9,558,738	9,760,573
Corporations	5,243,102	(1,073,723)	4,169,379	5,005,077
Non-residents	824,562	(332,673)	491,889	395,029
GST receivable	9,570,803	(1,734,102)	7,836,701	8,725,109
Excise receivable	523,016	(40,263)	482,753	425,412
Customs receivable	126,104	(37,738)	88,366	82,359
Total	50,771,199	(7,174,162)	43,597,037	45,604,906

### 5. Amounts payable to taxpayers

Amounts payable to taxpayers are as follows:

	2003	2002
	(in thousands of dollars)	
Personal income tax	18,754,192	18,965,776
Corporate income tax	8,258,328	8,974,264
GST	6,484,487	6,419,717
Customs and excise tax and duties	73,529	55,354
Total	33,570,536	34,415,111

### 6. Amounts payable to provinces

Only amounts that are under the Agency's administrative responsibility and are payable directly by the Agency to the provinces are recorded in these financial statements; these accounts relate primarily to Quebec. Amounts payable to provinces, territories and other organizations, which are settled by other departments such as the Department of Finance for Provincial, Territorial and First Nations taxes, are not recorded in these financial statements because these amounts are outside of the Agency's responsibility.

### 7. Deposit accounts

The Agency receives refundable deposits to ensure compliance with various regulations. Deposits held at March 31, are as follows:

	2003	2002
	(in thousands of dollars)	
Guarantee deposits		
Balance, beginning of year	19,475	16,414
Add: receipts	15,518	6,529
Less: disbursements	(2,474)	(3,468)
Balance, end of year	32,519	19,475
Temporary deposits received from importers		
Balance, beginning of year	305	556
Net transactions during the year	393	(251)
Balance, end of year	698	305
Total deposit accounts	33,217	19,780
Less: Securities held in trust	(5,084)	(3,064)
Net deposit accounts	28,133	16,716

The guarantee deposits account was established to record cash and securities required to guarantee payment of customs duties and excise taxes on imported goods, and of sales and excise taxes payable by licensees pursuant to the *Customs Act* and the *Excise Tax Act*.

The temporary deposits received from importers account was established to record temporary security deposits received from importers to ensure compliance with various customs and excise regulations regarding temporary entry of goods.



# Canada Customs and Revenue Agency— Continued

## NOTES TO THE FINANCIAL STATEMENTS— ADMINISTERED ACTIVITIES—Continued

Securities held in trust by the Agency are made up of cash and Government of Canada bonds.

8. Net amount due to the Consolidated Revenue Fund on behalf of the Government of Canada and others

The net cash deposited in the Consolidated Revenue Fund (CRF) of the Government of Canada includes all amounts collected on behalf of the Federal Government, provinces, territories and other organizations by the Agency and deposited in the CRF during the year.

The net amount due to the CRF on behalf of the Government of Canada and others is the difference between administered assets (taxes not yet collected and/or deposited in the CRF) and other administered liabilities payable by the Agency out of the CRF. The change in the net amount due to the CRF during the fiscal year is presented below:

	2003	2002
	(in thousands of dollars)	
Net amount due to the Consolidated Revenue Fund on behalf of the Government of Canada and others at the beginning of the year.....	15,058,154	19,586,227
Total net administered revenues.....	238,005,647	233,744,019
Less provincial revenues paid directly to provinces:		
Revenue administered for Nova Scotia		
Workers' Compensation.....	(172,649)	(178,859)
Provincial sales tax on tobacco and alcohol.....	(40,680)	(38,721)
Total administered expenses.....	(7,551,186)	(7,590,056)
Net cash deposited in the Consolidated Revenue Fund of the Government of Canada.....	(229,852,741)	(230,464,456)
Net amount due to the Consolidated Revenue Fund on behalf of the Government of Canada and others at the end of the year.....	15,446,545	15,058,154

## 9. Contingent Liabilities

Contingent liabilities include previously assessed taxes where amounts are under objection or are being appealed to either the Tax Court, the Federal Court of Canada or the Supreme Court of Canada. As at March 31, 2003, an amount of \$7,641 million was under objection at the Agency level (\$7,859 million for 2002) and an amount of \$1,419 million was being appealed to the courts (\$1,422 million for 2002). Where appropriate, the Agency has recorded a provision to reflect the estimated amount of objections or appeals that are considered likely to be lost and that can be reasonably estimated (no amount for 2003 and \$366 million for 2002).

## 10. GST Revenues administered for the Federal Government

The following table presents details of the revenues from the Goods and Services Tax (GST) administered for the Federal Government as classified in the statement of Administered Revenues:

	2003	2002
	(in thousands of dollars)	
GST net of ITC and rebates.....	32,480,931	29,552,743
GST quarterly tax credits.....	(3,081,696)	(2,982,663)
GST net revenues.....	29,399,235	26,570,080

## 11. Interest and Penalties

The Agency can, under certain circumstances, such as Agency processing delays, financial hardship by taxpayers or other extraordinary circumstances, forgive interest and penalties that have been charged or that would normally be charged. Interest and penalties may be cancelled under the various tax acts if they have already been charged to the taxpayer. They may be waived under the *Financial Administration Act* if they have not yet been charged to the taxpayer. Amounts of interest and penalties forgiven under applicable authority by the Agency are provided below:

	2003	2002
	(in thousands of dollars)	
Gross interest and penalties earned.....	3,092,320	3,289,344
Less interest and penalties cancelled under authority of the:		
Income Tax Act.....	(70,770)	(84,577)
Excise Tax Act.....	(17,619)	(16,111)
Customs Act.....	(1,221)	(1,772)
	(89,610)	(102,460)
Less interest and penalties waived under authority of the Financial Administration Act.....	(230,901)	(185,459)
Net interest and penalties earned.....	2,771,809	3,001,425

## Canada Customs and Revenue Agency— Concluded

### NOTES TO THE FINANCIAL STATEMENTS— ADMINISTERED ACTIVITIES—Concluded

#### 12. Other Revenues administered for Provincial, Territorial Governments and First Nations

The following table presents details of the other revenues administered for Provincial, Territorial Governments and First Nations as classified in the statement of Administered Revenues:

	2003	2002
	(in thousands of dollars)	
First Nations sales tax .....	3,749	2,612
Nova Scotia workers' compensation .....	172,649	178,859
Sales tax on tobacco and alcohol .....	40,680	38,721
Total .....	217,078	220,192

#### 13. Net revenues administered on behalf of the Canada Pension Plan

The following table presents details on the revenues administered for the Canada Pension Plan as reported on the statement of Administered Revenues:

	2003	2002
	(in thousands of dollars)	
CPP contributions .....	25,166,344	22,935,376
Interest and penalties .....	100,975	97,339
Provision for bad debts .....	(63,532)	(42,520)
CPP net revenues .....	25,203,787	22,990,195

#### 14. Internal transactions with the Federal Government

The Department of Finance makes payments to provinces, territories and other organizations for revenue amounts such as Provincial, Territorial and First Nations taxes, for which the Agency administers the revenue collection process. Canada Pension Plan contributions and Employment Insurance premiums, net of overpayments refunded by the Agency and Old Age Security benefit recoveries, are deposited to the Consolidated Revenue Fund by the Agency and are then credited to Human Resource Development Canada (HRDC) who administers these programs through the Employment Insurance Account and the Canada Pension Plan Account.

The Agency deposits all monies collected for provincial tax, Canada Pension Plan contributions and Employment Insurance premiums to the Consolidated Revenue Fund; therefore no related inter-departmental balances are reported in these financial statements.

Employment Insurance premiums administered on behalf of the Federal Government include the employer's share of Employment Insurance paid by the Federal Government. GST declared to the Agency includes the GST paid by the Federal Government to its suppliers. GST collected by other Federal Government departments is deposited to the Consolidated Revenue Fund and declared to the Agency and, therefore, included in the GST revenues. Customs import duties administered on behalf of the Federal Government include duties paid by the Federal Government. Amounts are provided below:

	2003	2002
	(in thousands of dollars)	
Employer's share of EI paid by the Federal Government .....	373,000	362,000
GST paid by the Federal Government to its suppliers .....	1,150,678	1,277,837
GST assessed on other Federal Government departments revenues .....	70,941	41,780
Customs import duties paid by Federal Government departments .....	57,658	35,085

## Canada Employment Insurance Commission

The Canada Employment Insurance Commission is a departmental corporation named in Schedule II of the *Financial Administration Act*. It became part of Human Resources Development Canada (HRDC) in 1993 and as such it complies with any directions given to it by the Minister of HRDC, respecting the exercise of its powers or the performance of its duties and functions.

The Commission consists of the Deputy Minister of HRDC (Chairperson), the Associate Deputy Minister (Vice-chairperson) and two other Commissioners, one representing the employees and one representing the employers. It is funded through HRDC who in turn manages the operations of the EI program based on direction given to it by the Commission: it makes regulations regarding the definition of insurable earnings and monitors and assesses the adequacy of program design and implementation.

The Employment Insurance Account, which is consolidated with the Government of Canada's financial statements, publishes its own complete set of financial statements which are audited by the Auditor General. These financial statements, reproduced in Volume 1, Section 4 of the *Public Accounts of Canada*, depict a complete record of the financial activities related to the Employment Insurance Program over which the Commission has jurisdiction.

## Canadian Centre for Management Development

### MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2003 and all information contained in this report rests with departmental management.

These statements have been prepared by management in accordance with Treasury Board Accounting Standards based upon generally accepted accounting principles, using management's best estimates and judgements where appropriate. Readers of these statements are cautioned that the financial statements are not necessarily complete; certain assets, liabilities and expenses are only recorded at a Government-wide level at this time. These statements should be read within the context of the significant accounting policies set out in the Notes.

Management has developed and maintains books, records, internal controls and management practices, designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as the Centre's policies and statutory requirements. Management is also supported and assisted by a program of internal audit services.

Approved:

JOCELYNE BOURGON  
*President*

ALAIN CORRIVEAU  
*Senior Financial Officer*

May 30, 2003

### STATEMENT OF FINANCIAL POSITION (UNAUDITED) AS AT MARCH 31

	2003	2002		2003	2002
	\$	\$		\$	\$
<b>ASSETS</b>			<b>LIABILITIES</b>		
Financial assets			Accounts payable and accrued liabilities		
Cash .....		14,538	Federal Government departments		
Receivables (Schedule 1) .....	1,600,514	100,140	and agencies .....	1,466,876	475,276
Loans, investments and advances (Schedule 2) ..	133,171	116,391	Others .....	3,334,588	4,056,448
Total financial assets .....	1,733,685	231,069	Allowances for employee benefits .....	1,036,042	778,124
Non-financial assets			Deferred revenue (Schedule 4) .....	7,378	
Prepayments .....	17,787	27,705	Suspense accounts .....	1,869	1
Capital assets (Schedule 3) .....	946,867	293,475	Specified purpose and other		
Total non-financial assets .....	964,654	321,180	liability accounts (Schedule 5) .....	13,787	13,787
			Total liabilities .....	5,860,540	5,323,636
Total assets .....	2,698,339	552,249	Net assets / liabilities (Schedule 6) .....	(3,162,201)	(4,771,387)

The accompanying notes and schedules form an integral part of these statements. Amounts may not agree due to rounding.

# **Canadian Centre for Management Development—Continued**

## **STATEMENT OF OPERATIONS (UNAUDITED) FOR THE YEAR ENDED MARCH 31**

	2003	2002
	\$	\$
Revenues		
Sales of courses, training .....	11,766,199	8,454,631
Other .....	335	7,902
Total revenues .....	11,766,534	8,462,533
Expenses		
Operating expenses (Schedule 7) .....	33,857,405	28,578,589
Transfer payments .....	170,000	154,000
Amortization .....	94,260	107,162
Other .....	5,611	5,702
Total expenses .....	34,127,276	28,845,453
Net results for the year .....	(22,360,742)	(20,382,920)
Net liabilities, beginning of the year .....	(4,771,387)	(6,368,044)
Net cash provided by the Government .....	21,953,828	20,000,913
Services provided without charge .....	2,016,100	1,978,664
Net liabilities, end of the year .....	(3,162,201)	(4,771,387)

The accompanying notes and schedules form an integral part of these statements. Amounts may not agree due to rounding.

## **STATEMENT OF CASH FLOW (UNAUDITED) FOR THE YEAR ENDED MARCH 31**

	2003	2002
	\$	\$
Operating activities		
Net results .....	22,360,742	20,382,920
Non-cash items		
included in net results		
Amortization of capital assets .....	(94,260)	(107,162)
Allowance for bad debts .....	(150)	(400)
Services provided without charge .....	(2,016,100)	(1,978,664)
	(2,110,510)	(2,086,226)
Statement of financial		
position adjustments		
Decrease (increase) in liabilities .....	(536,905)	1,772,750
Increase (decrease) in cash,		
receivables		
and prepayments .....	1,476,069	(107,645)
	939,164	1,665,105
Cash applied to		
operating activities .....	21,189,396	19,961,799
Investing activities:		
Acquisitions of capital assets (Schedule 3) .....	747,652	
Increase (decrease) in loans,		
investments and advances .....	16,780	39,115
Cash used in		
investing activities .....	764,432	39,115
Net cash provided by Government .....	21,953,828	20,000,914

The accompanying notes and schedules form an integral part of these statements. Amounts may not agree due to rounding.

## **NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)**

### **1. Authority and objectives**

The Canadian Centre for Management Development was established in 1991 by the *Canadian Centre for Management Development Act* and is a departmental corporation named in Schedule II of the *Financial Administration Act*. The Canadian Centre for Management Development is dedicated to excellence in learning and in research into public sector management, enhancing public sector management capabilities, and promoting a strong corporate culture in the federal public service. The Centre focuses on the orientation, training and development of managers in the federal sector. It also has a capability to undertake management research and to develop teaching cases to enhance and broaden the range of management courses offered by the federal Government. The Centre has a budgetary lapsing authority to fund its operating and contribution expenses. Also, the Centre has the authority to expend its revenues pursuant to section 29.1 (1) of the *Financial Administration Act*.

### **2. Significant accounting policies**

- (a) These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board Accounting Standards. These Standards are based on generally accepted accounting principles in Canada. The primary source of the accounting principles is from the recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants supplemented by the recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants for situations not covered by the Public Sector Accounting Board. Readers of these financial statements are cautioned that the introduction of accrual accounting at the departmental level is evolutionary. Not all assets, liabilities and expenses applicable to a department are recorded at the departmental level at this time. As such, the financial statements are not necessarily complete. The accompanying notes provide additional detail and should be read with care. All such assets, liabilities and expenses are recorded at a government-wide level in the financial statements of the Government of Canada.



## Canadian Centre for Management Development—Continued

### NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Continued

- (b) Parliamentary appropriation—The Canadian Centre for Management Development is financed in part through Parliamentary appropriations and in part from its own revenues generating activities. Appropriations provided to the Centre do not parallel financial reporting according to generally accepted accounting principles. Appropriations are primarily based on cash flow requirements. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Schedule 9 provides further details on the source and disposition of these authorities and the spendable revenues and Schedule 10 provides a high-level reconciliation between the two bases of reporting.
- (c) Reporting entity—The reporting entity is the Canadian Centre for Management Development.
- (d) All departments, including agencies and departmental corporations operate within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements made by departments are paid from the CRF. Net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions between departments.
- (e) Basis of financial reporting—Revenue and expense transactions and any related asset and liability accounts between organization units within the Centre have been eliminated.
- (f) Revenues—These are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues. Revenues that have been received but not yet earned are disclosed in Schedule 4—Deferred Revenue.
- (g) Expenses—These are recorded when the underlying transaction or expense occurred subject to the following:
  - Contributions are recognized in the year in which the recipient has met the eligibility criteria.
  - Employee termination benefits are expensed by departments as paid. No estimated accruals are recorded at the departmental level. Any accrual of these benefits is recognized in the consolidated financial statements of the Government of Canada.
  - Vacation pay and overtime are expensed in the year that the entitlement occurs.
  - Contributions to superannuation plans are recognized in the period that the contributions are made. Actuarial surpluses or deficiencies are not recorded in the department's books but are recognized in the consolidated financial statements of the Government of Canada.
  - Environmental liabilities are not recognized in the departmental books of accounts but are recognized in the consolidated financial statements of the Government of Canada.
  - Services provided without charge by other Government departments are recorded as operating expenses. The following are the more significant types of service provided without charge but recorded as operating expenses: accommodation and banking services provided by Public Works and Government Services Canada—\$1,392,800; contributions covering employer's share of employees insurance premiums and costs paid by Treasury Board Secretariat—\$609,300; workmen's compensation coverage provided by Human Resources Canada—\$14,000.
  - Payments to Crown Corporations are reflected as other expenses. These payments are flow through payments for other than loans, investments and advances whereby the department acts as the intermediary to effect the payment to the Crown Corporation. The Centre did not make any payments to Crown Corporations.
- (h) Receivables—These are stated at amounts expected to be ultimately realized. A provision is made for receivables where recovery is considered uncertain.
- (i) Inventories for resale—There are no inventories for resale.
- (j) Allowances for loans, investments and advances—Except for loans related to repayable contributions, allowances for collectibility, significant concessionary terms and risk of loss are not recorded in departmental financial statements but are recorded centrally by Treasury Board Secretariat for inclusion in the government-wide financial statements.
- (k) Inventories not for resale—There are no inventories not for resale.
- (l) Capital assets—All assets treated as capital assets under Public Sector Accounting Board Recommendations plus leasehold improvements having an initial cost of \$10,000 or more are recorded at their acquisition cost. The capitalization of software and leasehold improvements has been done on a prospective basis as of April 1, 2001. Any costs incurred prior to this date have been expensed. Capital assets do not include intangibles, works of

# **Canadian Centre for Management Development—Continued**

## **NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Continued**

art and historical treasures that have cultural, aesthetic or historical value, assets located on Indian reserves and museum collections. Amortization of capital assets is done on a straight-line basis over the estimated useful life of the capital asset as follows:

<u>Asset Class</u>	<u>Amortization Period</u>
Machinery and equipment	5 years
Informatics hardware	5 years
Informatics software	7 years
Motor vehicles	4 years
Leasehold improvements	20 years

- (m) Foreign currency transactions—Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange in effect at the time of those transactions. Assets and liabilities denominated in foreign currencies are translated using exchange rates in effect on March 31<sup>st</sup>.

### 3. Changes in accounting policies

There have been no material changes in accounting policies.

### 4. Contingent liabilities

In the normal course of its operations, the department becomes involved in various legal actions. Some of these potential liabilities become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of loss can be made, an estimated liability is accrued and an expense recorded on the government's consolidated financial statements. These estimated liabilities are not recognized on the department's financial statement as a liability until the amount of the liability is firmly established. There are no contingent liabilities.

### SCHEDULE 3—CAPITAL ASSETS

	Informatics hardware	Informatics purchased & developed software	Other equipment	Motor vehicles	2003 Total	2002 Total
	\$	\$	\$	\$	\$	\$
Cost - opening.....	399,050		160,200	24,101	583,351	583,351
Additions.....	20,300	708,103	19,249		747,652	
Cost - closing.....	419,350	708,103	179,449	24,101	1,331,003	583,351
Acc. amortization - opening.....	(205,865)		(70,454)	(13,557)	(289,876)	(182,714)
Amortization for the period.....	(65,992)		(22,243)	(6,025)	(94,260)	(107,162)
Acc. amortization - closing.....	(271,857)		(92,697)	(19,582)	(384,136)	(289,876)
Net book value.....	147,493	708,103	86,752	4,519	946,867	293,475

### 5. Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant item where estimates are used is amortization of fixed assets.

### 6. Related party transactions

The department is related in terms of common ownership to all Government of Canada departments and Crown Corporations. The department enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services, as defined previously, are provided without charge.

### SCHEDULE 1—RECEIVABLES (NET OF ALLOWANCES)

	2003	2002
	\$	\$
Other Government departments .....	1,554,680	42,258
External parties .....	45,834	57,883
Total .....	1,600,514	100,141

### SCHEDULE 2—LOANS, INVESTMENTS AND ADVANCES (NET OF ALLOWANCES)

	2003	2002
	\$	\$
Other Government and organizations.....	128,882	116,391
Other.....	4,289	
Total .....	133,171	116,391

# Canadian Centre for Management Development—Concluded

## NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Concluded

### SCHEDULE 4—DEFERRED REVENUE

	2003	2002
	\$	\$
Payment in advance for courses to be presented next fiscal year .....	7,378	

### SCHEDULE 5—SPECIFIED PURPOSE AND OTHER LIABILITY ACCOUNTS

	2003	2002
	\$	\$
Donation received from the Federal Management Institute for the design and provision of training courses .....	13,787	13,787

### SCHEDULE 6—NET ASSETS/LIABILITIES

The Government includes in its revenues and expenses, the transactions of certain consolidated accounts established for specified purposes. Legislation requires that the revenues of these specified purpose accounts be earmarked, and that related payments and expenses be charged against such revenues. The transactions do not represent liabilities to third parties but are internally restricted for specific purposes.

	2003	2002
	\$	\$
Internally restricted— Specified purpose account .....	13,787	13,787
Total internally restricted net liabilities .....	13,787	13,787
Unrestricted net liabilities .....	3,148,414	4,757,600
Total net assets .....	3,162,201	4,771,387

### SCHEDULE 7—OPERATING EXPENSES

	2003	2002
	\$	\$
Operating Personnel .....	15,643,586	12,095,556
Operating and maintenance .....	18,213,819	16,483,033
Total .....	33,857,405	28,578,589

### SCHEDULE 8—COMMITMENTS

The nature of the Department's activity may result in some large multi-year contracts and obligations whereby the Department will be committed to make some future payments when the services/goods are rendered. The Department has no major commitments over the next five years that can be reasonably estimated.

### SCHEDULE 9—SOURCE AND DISPOSITION OF AUTHORITIES (APPROPRIATIONS)

	2003	2002
	\$	\$
From Public Accounts Total available for use .....	35,384,152	27,712,884
Used in current year .....	32,518,546	26,893,275
Lapsed or (Overexpended) .....	2,865,606	819,609

### SCHEDULE 10—RECONCILIATION OF NET RESULTS TO APPROPRIATIONS USED

	2003	2002
	\$	\$
Net results .....	22,360,742	20,382,920
Adjustments for items not affecting appropriations Less: items recorded as expenses but not affecting appropriations Amortization .....	94,260	107,162
Bad debt allowance .....	150	400
Allowance for vacation pay .....	235,610	186,492
Allowance for time off in lieu .....	22,308	
Refunds of previous years expenses .....	(665)	(5,795)
Adjustment of previous years accounts payable .....	(4,680)	(302,014)
Refunds of program expenses .....	(14,530)	3,500
Liabilities increased by other non-appropriated amounts .....	15,525	11,038
Services provided without charge .....	2,016,100	1,978,664
	2,364,078	1,979,447
	19,996,664	18,403,473
Add: items recorded as revenues but not affecting appropriations .....	11,766,534	8,462,533
	31,763,198	26,866,006
Adjustments for items not affecting net results but affecting appropriations Add: expenditures Capital acquisitions .....	747,652	
Inventory purchased and prepayments .....	5,607	27,705
Loans, investments and advances .....	2,089	(435)
	755,348	27,270
Total appropriations used as per Schedule 9— Source and disposition of authorities .....	32,518,546	26,893,276

## Canadian Centre for Occupational Health and Safety

### MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2003 and all information contained in this report rests with the Centre's management.

These statements have been prepared by management in accordance with Treasury Board accounting standards based upon Canadian generally accepted accounting principles, using management's best estimates and judgments where appropriate. These statements should be read within the context of the significant accounting policies set out in Note 2 of the financial statements.

Management has developed and maintains books, records, internal controls and management practices, designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as departmental policies and statutory requirements.

The transactions and financial statements of the Canadian Centre for Occupational Health and Safety have been audited by the Auditor General of Canada, the independent auditor for the Government of Canada.

Approved by:

S. LEN HONG

*President and Chief Executive Officer*

BONNIE EASTERBROOK, CGA

*Controller/Senior Financial Officer*

May 30, 2003

### AUDITOR'S REPORT

TO THE COUNCIL OF THE CANADIAN CENTRE FOR OCCUPATIONAL HEALTH AND SAFETY AND THE MINISTER OF LABOUR

I have audited the statement of financial position of the Canadian Centre for Occupational Health and Safety as at March 31, 2003 and the statements of operations and net assets and cash flows for the year then ended. These financial statements are the responsibility of the Centre's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Centre as at March 31, 2003 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Alain Boucher, CA

Principal

for the Auditor General of Canada

Ottawa, Canada

May 30, 2003



# Canadian Centre for Occupational Health and Safety—Continued

## STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

	2003	2002		2003	2002
	\$	\$		\$	\$
<b>ASSETS</b>			<b>LIABILITIES</b>		
Financial assets			Current liabilities:		
Due from the Consolidated Revenue Fund .....	1,148,518	766,311	Accounts payable and accrued liabilities (Note 7) ..	1,003,138	571,889
Inventory for resale .....	100,117	112,117	Deferred revenues (Note 7) .....	83,288	109,362
Accounts receivable (Note 6) .....	253,564	272,724	Vacation pay (Note 7) .....	314,684	268,177
	1,502,199	1,151,152		1,401,110	949,428
Non-financial assets:			Employee severance benefits (Notes 7 and 11) .....	594,574	549,899
Capital assets (Note 5) .....	854,197	451,598			
			Trust accounts		
			Funds for grants program (Note 9) .....	130,536	123,923
			Donations (Note 10) .....	89,877	87,747
			Contributions to inquiries service		
			received in advance .....	110,000	60,000
				330,413	271,670
				2,326,097	1,770,997
			Net Assets/ (Liabilities) .....	30,299	(168,247)
	2,356,396	1,602,750		2,356,396	1,602,750

The accompanying notes are an integral part of these financial statements.

Approved by:

WARREN EDMONDSON  
*Chairperson*

S. LEN HONG  
*President and Chief Executive Officer*

BONNIE EASTERBROOK, CGA  
*Controller/Senior Financial Officer*



# **Canadian Centre for Occupational Health and Safety—Continued**

## **STATEMENT OF OPERATIONS AND NET ASSETS FOR THE YEAR ENDED MARCH 31**

	2003	2002
	\$	\$
<b>Revenues (Note 3)</b>		
Proceeds from sales .....	2,611,005	2,700,884
Projects and collaborative agreements .....	1,574,061	1,784,838
<b>Total revenues .....</b>	<b>4,185,066</b>	<b>4,485,722</b>
<b>Expenses</b>		
<b>Operations</b>		
Salaries and employee benefits .....	5,311,078	4,857,678
Employee severance benefits .....	57,180	58,153
Professional and special services .....	1,173,140	1,281,504
Accommodation .....	555,893	536,248
Information .....	300,801	331,179
Utilities, materials and supplies .....	233,033	138,711
Transportation and communications .....	191,298	218,217
Purchased repair and upkeep .....	177,243	142,924
Rentals .....	18,159	22,664
	<u>8,017,825</u>	<u>7,587,278</u>
<b>Administration</b>		
Salaries and employee benefits .....	250,946	271,506
Governors and committees .....	11,653	17,952
Travel .....	25,487	23,289
Professional and special services .....	4,207	3,668
Utilities, materials and supplies .....	156	250
	<u>292,449</u>	<u>316,665</u>
<b>Total expenses .....</b>	<b>8,310,274</b>	<b>7,903,943</b>
<b>Other expenses</b>		
Amortization .....	227,885	221,246
Loss on disposal of assets .....	865	846
	<u>8,539,024</u>	<u>8,126,035</u>
<b>Net cost of operations .....</b>	<b>(4,353,958)</b>	<b>(3,640,313)</b>
<b>Net liabilities, beginning of year .....</b>	<b>(168,247)</b>	<b>(160,321)</b>
Services received without charge from other Government departments .....	555,893	536,248
<b>Net cash provided by Government .....</b>	<b>3,614,404</b>	<b>3,017,842</b>
Change in amount due from Consolidated Revenue Fund .....	382,207	78,297
<b>Net assets (liabilities), end of year .....</b>	<b>30,299</b>	<b>(168,247)</b>

The accompanying notes are an integral part of these financial statements.

## **STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31**

	2003	2002
	\$	\$
<b>Operating transactions</b>		
Net cost of operations .....	(4,353,958)	(3,640,313)
<b>Adjustment for items not affecting cash</b>		
Amortization of capital assets .....	227,885	221,246
Loss on disposal of capital assets .....	865	846
Services received without charge from other Government departments .....	555,893	536,248
	<u>(3,569,315)</u>	<u>(2,881,973)</u>
<b>Statement of financial position adjustments:</b>		
Increase in accounts payable and deferred revenue ..	405,173	129
Increase in liability for vacation pay .....	46,507	
Increase in liability for employee severance benefits .....	44,675	46,866
Decrease in accounts receivable .....	19,160	144,878
Inventory used .....	12,001	718
Increase (decrease) in trust accounts .....	58,743	(62,209)
	<u>586,259</u>	<u>130,382</u>
<b>Cash applied to operating transactions .....</b>	<b>(2,983,056)</b>	<b>(2,751,591)</b>
<b>Capital transactions</b>		
Acquisitions of capital assets .....	(631,348)	(266,251)
<b>Net cash provided by Government .....</b>	<b>(3,614,404)</b>	<b>(3,017,842)</b>

The accompanying notes are an integral part of these financial statements.

# Canadian Centre for Occupational Health and Safety—Continued

## NOTES TO THE FINANCIAL STATEMENTS

### 1. Authority and objectives

The Centre was established in 1978 under the *Canadian Centre for Occupational Health and Safety Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objectives of the Centre are to promote the right of Canadians to a healthy and safe working environment and to enhance the physical and mental health of workers. The Centre's operating expenditures are funded in part by its operating revenue and by a budgetary lapsing appropriation.

### 2. Significant accounting policies

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board of Canada accounting standards based on Canadian generally accepted accounting principles.

#### (a) Parliamentary appropriations

The Centre is primarily financed by the Government of Canada through Parliamentary appropriations. Appropriations provided to the Centre do not parallel financial reporting according to generally accepted accounting principles since appropriations are primarily based on cash flow requirements. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Note 4 provides a high-level reconciliation between the two bases of reporting.

#### (b) Consolidated Revenue Fund (CRF)

The Centre operates within the CRF, which is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements made by the Centre are paid from the CRF. Due from the CRF represents the amount of cash that the Centre is entitled to draw from the CRF without further appropriations, in order to discharge its liabilities. Since the amount is not formally recognized in the Centre's books of account, a corresponding amount is credited to Net Assets (Liabilities).

#### (c) Revenues

These are accounted for in the year which the underlying transaction or event occurred that gave rise to the revenues. Revenues that have been received but not earned are disclosed in Note 7 as deferred revenue.

#### (d) Expenditure recognition

All expenditures are recorded on the accrual basis.

#### (e) Employee severance benefits

These are accrued as earned. Employee severance benefits on cessation of employment represent obligations of the Centre that are normally funded through future year appropriations.

#### (f) Services received without charge from other Government departments

These are recorded as operating expenses at their estimated cost and a corresponding amount is credited directly to Net Assets (Liabilities) since these expenses are not formally recognized in the Centre's books of account.

#### (g) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures.

#### (h) Foreign currency transactions

Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange in effect at the time of those transactions.

#### (i) Inventories for resale

Inventories are valued at the lower of cost and net realizable value.

#### (j) Receivables from external parties

These are stated at amounts expected to be ultimately realized; an allowance is made for external receivables where recovery is considered uncertain.

#### (k) Capital assets

All capital assets and leasehold improvements having an initial cost of \$1,000 or more are recorded at their acquisition cost. The capitalization of software has been done on a prospective basis from April 1, 2001. Amortization of capital assets is done on a straight-line basis over the estimated useful life of the capital assets as follows:

<u>Asset Class</u>	<u>Amortization Period</u>
Computer equipment	3 years
Furniture equipment	5 years
Software	1-5 years
Measuring equipment	5 years

# Canadian Centre for Occupational Health and Safety—Continued

## NOTES TO THE FINANCIAL STATEMENTS—Continued

### (l) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant item where estimates are used is amortization of capital assets.

### 3. Revenue

	2003	2002
	\$	\$
Proceeds from sales:		
Subscription—CCINFOdisc .....	856,029	1,224,014
Subscription—specialty discs .....	485,341	472,692
CCINFOWeb .....	669,802	464,235
Specialty products—web .....	445,531	383,540
Single copy publications .....	137,395	135,046
Other .....	16,907	21,357
	<u>2,611,005</u>	<u>2,700,884</u>
Projects and collaborative agreements		
Collaborative projects .....	1,088,228	1,294,303
Contributions to		
inquiries service .....	454,000	454,000
Recovery of travel expenses .....	31,833	36,535
	<u>1,574,061</u>	<u>1,784,838</u>
	<u>4,185,066</u>	<u>4,485,722</u>

### 4. Parliamentary appropriations

#### (a) Reconciliation of net cost of operations to total Parliamentary appropriations used:

	2003	2002
	\$	\$
Net cost of operations .....	4,353,958	3,640,313
Adjustments for items not affecting appropriations		
Less:		
Amortization .....	227,885	221,246
Inventory used .....	12,001	718
Increase in liability for employee severance benefits .....	44,675	46,866
Loss on disposal of fixed assets .....	865	846
Miscellaneous items from statement of operations .....	8,875	12,776
Increase in liability for vacation pay .....	46,507	
Services received without charge from other Government departments	555,893	536,248
Increase (decrease) in accounts receivable .....	41,760	(77,130)
	<u>3,415,497</u>	<u>2,898,743</u>
Add:		
Decrease in deferred revenues .....	26,074	1,344
Capital acquisitions .....	631,348	266,251
	<u>4,072,919</u>	<u>3,166,338</u>
Total Parliamentary appropriations used ...	<u>4,072,919</u>	<u>3,166,338</u>

#### (b) Reconciliation of Parliamentary appropriations voted and used:

	2003	2002
	\$	\$
Human Resources Development Canada—Vote 20 .....	1,899,000	2,255,000
Human Resources Development Canada—Vote 20A .....	2,114,763	248,864
Human Resources Development Canada—Vote 20B .....	71,000	600,000
Treasury Board Vote 15a—Collective agreements .....		12,000
Treasury Board Vote 15b—Collective agreements .....	12,000	115,000
Treasury Board—Vote 10 .....	59,500	46,000
	<u>4,156,263</u>	<u>3,276,864</u>
Less:		
Lapsed appropriation—Operating .....	83,344	110,526
Total Parliamentary appropriations used ...	<u>4,072,919</u>	<u>3,166,338</u>

# Canadian Centre for Occupational Health and Safety—Continued

## NOTES TO THE FINANCIAL STATEMENTS—Continued

### 5. Capital assets and accumulated amortization:

Capital assets at cost	March 31, 2002	Acqui- sitions	Disposal	March 31, 2003
	\$	\$	\$	\$
Computer equipment . . . .	1,961,688	335,115	297,110	1,999,693
Furniture and equipment . .	877,398	106,097	25,913	957,582
Leasehold improvements . .	632,719			632,719
Software . . . . .	182,958	190,136		373,094
Measuring equipment . . . .	2,673			2,673
	<u>3,657,436</u>	<u>631,348</u>	<u>323,023</u>	<u>3,965,761</u>

Accumulated amortization	March 31, 2002	Amorti- zation	Disposal	March 31, 2003
	\$	\$	\$	\$
Computer equipment . . . .	1,703,462	106,559	296,245	1,513,776
Furniture and equipment . .	784,449	38,902	25,913	797,438
Leasehold improvements . .	632,719			632,719
Software . . . . .	82,535	82,424		164,959
Measuring equipment . . . .	2,673			2,673
	<u>3,205,838</u>	<u>227,885</u>	<u>322,158</u>	<u>3,111,565</u>

Net book value	March 31, 2003	March 31, 2002
	\$	\$
Computer equipment . . . . .	485,917	258,226
Furniture and equipment . . . . .	160,144	92,949
Software . . . . .	208,136	100,423
	<u>854,197</u>	<u>451,598</u>

### 6. Accounts receivable

Accounts receivable were as follows as at:

	March 31, 2003	March 31, 2002
	\$	\$
External parties . . . . .	160,319	261,791
Government of Canada . . . . .	93,245	10,933
	<u>253,564</u>	<u>272,724</u>

### 7. Liabilities

	March 31, 2003	March 31, 2002
	\$	\$
Current liabilities		
Accounts payable and accrued liabilities . . . .	945,713	508,343
Accrued salaries and employee benefits . . . .	<u>57,425</u>	<u>63,546</u>
	<u>1,003,138</u>	<u>571,889</u>
Deferred revenues		
External parties . . . . .	<u>83,288</u>	<u>109,362</u>
Allowance for employee benefits		
Vacation pay . . . . .	314,684	268,177
Employee severance benefits . . . . .	<u>594,574</u>	<u>549,899</u>
	<u>909,258</u>	<u>818,076</u>

The vacation pay represents the amount of vacation pay credits outstanding at the end of the year. The liability for employee severance benefits represents what the employees would receive upon their resignation from CCOHS. In those circumstances, only employees with 10 or more years of continuous employment are entitled to such benefits, which are calculated on the basis of one half week's pay for each complete year of continuous employment, up to a maximum of 26 years. In the event of a lay off, there are significant additional costs as the termination benefits are calculated for all employees on the basis of two weeks' pay for the first complete year of continuous employment and one week's pay for each additional complete year of continuous employment.

The deferred revenue represents cash received in advance of product delivery. The majority of cash received is for CCOHS' subscription products. These products are shipped in subsequent periods.

### 8. Related party transactions

The Centre is related in terms of common ownership to all Government of Canada departments, agencies and Crown Corporations. The Centre enters into transactions with these entities in the normal course of business. Revenues includes \$698,177 (2002—\$731,537) from transactions with various Canadian government departments. The transactions with related parties are carried out on similar terms and conditions with those applicable to transactions with external parties.

In addition to transactions previously disclosed, during the year ended March 31, 2003:

- (a) The Centre received accommodation services provided without charge from Public Works and Government Services Canada amounted to \$555,893 (2002—\$536,248).

## Canadian Centre for Occupational Health and Safety—Concluded

### NOTES TO THE FINANCIAL STATEMENTS—Concluded

(b) The Centre received audit services without charge from the Office of the Auditor General of Canada.

#### 9. Funds for grants program

CCOHS is administering the Pan Asia Research and Development Grants Program on behalf of the International Development Research Centre (IDRC). CCOHS will distribute various grants to support research and development and research projects in Asia and Pacific region in networking applications, technologies and regulatory issues. The projects will address the region's economic, social and environmental problems.

The administration fee collected by CCOHS to administer the funds is recorded in revenues "projects and collaborative agreements" as cost recoveries. No other activities, transactions or balances of this program are reflected in the financial statement of CCOHS.

	March 31, 2003	March 31, 2002
	\$	\$
Balance of funds, beginning of year.....	123,923	252,858
Project funds received during the year.....	159,000	199,582
Grants made to recipients.....	(152,387)	(268,517)
CCOHS' administration fee.....		(60,000)
	<u>130,536</u>	<u>123,923</u>

#### 10. Donations

The Centre, by virtue of subsection 6(3) of its Act, may acquire money or other property by gift or otherwise and expend or dispose of those donations subject to their terms, if any. The Centre received \$2,130 in donations during 2002/2003 bringing donations on hand at the end of March 2003 to \$89,877 (2002—\$87,747). These funds are recorded in a special purpose account in the Consolidated Revenue Fund.

#### 11. Employee future benefits

##### (a) Pension benefits

The Public Service Superannuation Plan requires that employers contribute on an equal basis as employees to the plan. These contributions represent the total pension obligations of the Centre and are recognized in the accounts on a current basis. CCOHS' contribution to the plan for 2002/2003 was \$323,301 (2001/2002—\$292,045) and is included in the statement of operations.

##### (b) Employee severance benefits

CCOHS provides post-retirement and post-employment benefits to its employees through a severance benefit plan. The expense for CCOHS employee severance benefit plan for the year ended March 31, 2003 was \$57,180 (2002—\$58,153). This benefit plan is not pre-funded and therefore has no assets, resulting in a plan deficit equal to the employee severance benefits liability. The liability recognized in the balance sheet at March 31, 2003 respecting this benefit plan is \$594,574 (2002—\$549,899).

#### 12. Reclassification

Certain figures have been reclassified to conform to current year's presentation.



## Canadian Food Inspection Agency

### MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The management of the Canadian Food Inspection Agency (the "Agency") is responsible for the preparation of all information included in its financial statements and Annual Report. These reports are legislated requirements as per Section 23 of the *Canadian Food Inspection Agency Act*. The accompanying financial statements have been prepared in accordance with the Canadian generally accepted accounting principals as per Section 31 of the *Canadian Food Inspection Agency Act*. The significant financial statement accounting policies are identified in Note 2.

Management is responsible for the integrity and objectivity of the information in these financial statements. Some of the information in the financial statements is based on management's best estimates and judgment and gives due consideration to materiality. To fulfil its accounting and reporting responsibilities, management maintains a set of accounts that provides a centralized record of the Agency's financial transactions. Financial information and operating data contained in the ministry statements and elsewhere in the *Public Accounts of Canada* is consistent with these financial statements.

Management maintains a system of financial management and internal control designed to provide reasonable assurance that the financial information is reliable and that assets are safeguarded and that transactions are executed in accordance with prescribed regulations, within Parliamentary authorities, and are properly recorded to maintain accountability of Government funds. Management also seeks to ensure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that regulations, policies, standards and managerial authorities are understood throughout the Agency.

The Auditor General of Canada conducts an independent audit and expresses an opinion on the accompanying financial statements.

Approved by:

RICHARD B. FADDEN  
*President*

GORDON R. WHITE  
*Vice President  
Corporate Services*

August 8, 2003

### AUDITOR'S REPORT

TO THE PRESIDENT OF THE CANADIAN FOOD INSPECTION AGENCY AND THE MINISTER OF AGRICULTURE AND AGRI-FOOD

I have audited the Statement of Financial Position of the Canadian Food Inspection Agency as at March 31, 2003 and the statements of operations, equity of Canada and cash flow for the year then ended. These financial statements are the responsibility of the Agency's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Agency as at March 31, 2003 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Sheila Fraser, FCA  
Auditor General of Canada

Ottawa, Canada  
August 8, 2003

# **Canadian Food Inspection Agency—** *Continued*

## **STATEMENT OF FINANCIAL POSITION** **AS AT MARCH 31** **(in thousands of dollars)**

	2003	2002		2003	2002
<b>ASSETS</b>			<b>LIABILITIES AND EQUITY OF CANADA</b>		
Current assets			Current liabilities:		
Cash entitlements .....	62,288	44,851	Accounts payable and accrued liabilities .....	62,445	56,875
Accounts receivable .....	7,383	8,125	Vacation pay .....	22,635	20,590
Consumable supplies .....	981	931	Deferred revenue (Note 5) .....	1,924	1,905
	70,652	53,907	Current portion of employee		
Property, plant and equipment (Note 4) .....	189,307	182,809	severance benefits .....	5,170	3,356
				92,174	82,726
			Employee severance benefits .....	56,284	49,924
			Equity of Canada .....	111,501	104,066
	259,959	236,716		259,959	236,716

Commitments and contingencies (Note 11).

The accompanying notes are an integral part of these financial statements.

Approved by:

RICHARD B. FADDEN  
*President*

GORDON R. WHITE  
*Vice-president, Corporate Services*

# Canadian Food Inspection Agency— Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
<b>Revenues</b>		
Fees, permits and certificates:		
Inspection fees	42,366	39,491
Registrations, permits, certificates	8,634	7,845
Miscellaneous fees and services	5,107	2,989
Establishment license fees	1,854	2,034
Grading	244	261
<b>Other</b>		
Administrative monetary penalties	562	607
Interest on overdue accounts	67	172
Gains on disposal of property, plant and equipment	423	6
<b>Total revenues</b>	<b>59,257</b>	<b>53,405</b>
<b>Expenses</b>		
Operating and administration:		
Salaries and employee benefits (Note 6)	407,590	383,123
Professional and special services	40,900	33,638
Travel and relocation	21,665	22,854
Amortization of property, plant and equipment	19,372	16,391
Accommodation	18,033	15,565
Utilities, materials and supplies	16,958	14,701
Furniture and equipment	13,408	9,196
Repairs	9,282	10,531
Communication	7,526	5,697
Information	1,249	3,259
Equipment rentals	1,977	1,736
Miscellaneous	1,046	65
	559,006	516,756
<b>Grants and contributions:</b>		
Compensation payments (Note 8)	4,649	24,394
Other	1,913	1,304
	6,562	25,698
<b>Total expenses</b>	<b>565,568</b>	<b>542,454</b>
<b>Net cost of operations</b>	<b>(506,311)</b>	<b>(489,049)</b>

The accompanying notes are an integral part of these financial statements.

## STATEMENT OF EQUITY OF CANADA AS AT MARCH 31 (in thousands of dollars)

	2003	2002
Equity of Canada, beginning balance	104,066	116,887
Net cost of operations	(506,311)	(489,049)
Parliamentary appropriations used (Note 3):		
Operating	464,407	429,520
Capital	6,253	8,279
	470,660	437,799
Services provided without charge by other Government departments (Note 10)	43,086	38,429
<b>Equity of Canada, ending balance (Note 7)</b>	<b>111,501</b>	<b>104,066</b>

The accompanying notes are an integral part of these financial statements.

## STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
<b>Cash provided by (used for):</b>		
<b>Operating activities:</b>		
Net cost of operations	(506,311)	(489,049)
Non-cash items:		
Amortization of property, plant and equipment	19,372	16,391
Services provided without charge by other Government departments	43,086	38,429
Gain on disposal of property, plant and equipment	(423)	(6)
Net change in non-cash working capital	8,326	2,890
Increase in employee severance benefits	8,174	11,932
	(427,776)	(419,413)
<b>Investing activities:</b>		
Acquisition of property, plant and equipment	(26,490)	(20,426)
Proceeds from disposal of assets	1,043	471
	(25,447)	(19,955)
<b>Financing activities:</b>		
Parliamentary appropriations—Operating	464,407	429,520
Parliamentary appropriations—Capital	6,253	8,279
	470,660	437,799
<b>Increase (decrease) in cash entitlements for the year</b>	<b>17,437</b>	<b>(1,569)</b>
<b>Cash entitlements, beginning of year</b>	<b>44,851</b>	<b>46,420</b>
<b>Cash entitlements, end of year</b>	<b>62,288</b>	<b>44,851</b>

The accompanying notes are an integral part of these financial statements.

# Canadian Food Inspection Agency— Continued

## NOTES TO THE FINANCIAL STATEMENTS

### 1. Authority and purposes:

The Canadian Food Inspection Agency (the “Agency”) was established, effective April 1, 1997, under the *Canadian Food Inspection Agency Act*. The Act consolidates all federally mandated food and fish inspection services and federal animal and plant health activities into a single agency.

The Agency is a departmental corporation named in Schedule II to the *Financial Administration Act* and reports to Parliament through the Minister of Agriculture and Agri-Food.

The mandate of the Agency is to enhance the effectiveness and efficiency of federal inspection and related services for food and animal and plant health. The objectives of the Agency are to contribute to a safe food supply and accurate product information; to contribute to the continuing health of animals and plants; and to facilitate trade in food, animals, plants, and related products.

The Agency is responsible for the administration and enforcement of the following acts: *Agriculture and Agri-Food Administrative Monetary Penalties Act*, *Canada Agricultural Products Act*, *Canadian Food Inspection Agency Act*, *Feeds Act*, *Fertilizers Act*, *Fish Inspection Act*, *Health of Animals Act*, *Meat Inspection Act*, *Plant Breeders' Rights Act*, *Plant Protection Act*, and *Seeds Act*.

In addition, the Agency is responsible for enforcement of the *Consumer Packaging and Labelling Act* and the *Food and Drugs Act* as they relate to food. The Agency is also responsible for the administration of the provisions of the *Food and Drugs Act* as they relate to food, except those provisions that relate to public health, safety, or nutrition.

The Minister of Health remains responsible for establishing policies and standards relating to the safety and nutritional quality of food sold in Canada. The Minister of Health is also responsible for assessing the effectiveness of the Agency's activities related to food safety.

Operating and capital expenditures are funded by the Government of Canada through a budgetary lapsing authority. Compensation payments under the *Health of Animals Act* and the *Plant Protection Act* and employee benefits are authorized by separate statutory authorities. Revenues received through the conduct of its operations are deposited to the Consolidated Revenue Fund and are available for use by the Agency.

The financial transactions of the Agency are processed through the Consolidated Revenue Fund. The Agency does not have its own bank account. The Agency's cash entitlements represent the amount that the Agency is entitled to withdraw from the Consolidated Revenue Fund, without further authority, in order to discharge its liabilities.

### 2. Significant accounting policies:

The financial statements are prepared in accordance with Canadian generally accepted accounting principles as required under Section 31 of the *Canadian Food Inspection Agency Act*. Significant accounting policies are as follows:

#### (a) Parliamentary appropriations:

The Agency is mainly financed by the Government of Canada through parliamentary appropriations. Parliamentary appropriations provided and used for operating expenditures as well as those for capital expenditures are recorded directly to Equity of Canada.

#### (b) Revenue recognition:

Revenues for fees, permits and certificates are recognized in the accounts based on the service provided in the Agency's fiscal year.

Funds received from external parties for specified purposes are recorded upon receipt as deferred revenue. Revenue from external parties for specified purposes is recognized in the period in which the related expenses are incurred.

#### (c) Consumable supplies:

Consumable supplies consisting of laboratory materials, supplies and livestock are recorded at cost. The cost of the consumable supplies is charged to operations in the period in which the items are consumed.

#### (d) Property, plant and equipment:

Property, plant and equipment are recorded at historical cost or management's estimated historical cost less accumulated amortization. Amortization is provided on a straight-line basis over the estimated useful lives of the assets as follows:

<u>Asset</u>	<u>Useful life</u>
Buildings	20-30 years
Machinery and equipment	5-20 years
Computer equipment and software	3-10 years
Vehicles	7-10 years
Leasehold improvements	Lease term

## Canadian Food Inspection Agency— Continued

### NOTES TO THE FINANCIAL STATEMENTS— Continued

Amounts included in assets under construction are transferred to the appropriate asset classification when completed and in use. These amounts are then amortized according to the Agency's policy.

(e) Employee severance benefits:

The Agency accrues its obligations and the related costs as the benefits accrue to employees. The Agency's liability for employee severance benefits is calculated using information derived from the results of the actuarially-determined liability for employee severance benefits for the Government as a whole.

Employee severance benefits on cessation of employment represent obligations of the Agency that are normally funded through parliamentary appropriations when the benefits are paid.

(f) Vacation pay:

Vacation pay is expensed as the benefits accrue to employees under their respective terms of employment.

The liability for vacation pay is calculated at the salary levels in effect at the end of the year for all unused vacation pay benefits accruing to employees.

Vacation pay liability payable on cessation of employment represents obligations of the Agency that are normally funded through parliamentary appropriations when the benefits are paid.

(g) Services provided without charge by other Government departments:

Estimates of amounts for employee benefits, accommodation and other services provided without charge by other Government departments are recorded as operating and administrative expenses by the Agency. A corresponding amount is credited directly to Equity of Canada.

(h) Contributions to Public Service Superannuation Plan:

The Agency's eligible employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Both the employees and the Agency contribute to the cost of the Plan. Contributions by the Agency are expensed in the year incurred.

The Agency is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Plan.

(i) Measurement uncertainty:

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Employee severance benefits, contingencies, the valuation of property, plant and equipment and amortization are the most significant items where estimates are used. Actual amounts could differ from the current estimates. These estimates are reviewed annually and as adjustments become necessary, they are recognized in the financial statements in the period in which they become known.

3. Parliamentary appropriations:

The Agency receives the majority of its funding through Parliamentary appropriations, which is based primarily on cash flow requirements. Items recognized in the statement of operations and the statement of Equity of Canada in one year may be funded through Parliamentary appropriations in prior and future years. Accordingly, the Agency has different net results of operations for the year on a government funding basis than on a Canadian generally accepted accounting principles basis. These differences are reconciled below.



# **Canadian Food Inspection Agency— Continued**

## **NOTES TO THE FINANCIAL STATEMENTS— Continued**

### **(a) Reconciliation of net cost of operations to total Parliamentary appropriations used:**

	2003	2002
	(in thousands of dollars)	
Net cost of operations .....	506,311	489,049
Less: items not requiring use of appropriations:		
Amortization of property, plant and equipment .....	(19,372)	(16,391)
Services provided without charge by other Government departments .....	(43,086)	(38,429)
Gain on disposal of property, plant and equipment .....	423	6
	<u>444,276</u>	<u>434,235</u>
Proceeds from disposal of assets .....	(1,043)	(471)
Net changes in future funding requirements (Note 7) .....	937	(16,391)
Acquisitions of property, plant and equipment funded by operating appropriation .....	20,237	12,147
Funded by operating appropriations .....	464,407	429,520
Acquisitions of property, plant and equipment funded by capital appropriation .....	6,253	8,279
Total Parliamentary appropriations used ...	<u>470,660</u>	<u>437,799</u>

### **(b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used:**

	2003	2002
	(in thousands of dollars)	
Parliamentary appropriations—Voted:		
Vote 30—Operating expenditures .....	415,092	369,176
Statutory contributions to employee benefit plans and compensation payments .....	65,129	75,108
	<u>480,221</u>	<u>444,284</u>
Vote 35—Capital expenditures .....	16,845	15,763
	<u>497,066</u>	<u>460,047</u>
Less:		
Lapsed appropriation—Operating .....	(15,814)	(14,764)
Lapsed appropriation—Capital .....	(10,592)	(7,484)
	<u>(26,406)</u>	<u>(22,248)</u>
Total Parliamentary appropriations used ...	<u>470,660</u>	<u>437,799</u>

### **4. Property, plant and equipment:**

	2003			2002		
	Cost	Accumulated amortization	Net book value	Cost	Accumulated amortization	Net book value
	(in thousands of dollars)					
Land .....	3,334		3,334	3,334		3,334
Buildings .....	243,142	118,480	124,662	236,764	110,830	125,934
Machinery and equipment .....	48,389	20,255	28,134	36,225	18,258	17,967
Computer equipment and software .....	33,091	17,821	15,270	26,470	12,207	14,263
Vehicles .....	22,999	12,065	10,934	19,874	12,001	7,873
Assets under construction .....	4,514		4,514	11,806		11,806
Leasehold improvements .....	3,910	1,451	2,459	2,201	569	1,632
	<u>359,379</u>	<u>170,072</u>	<u>189,307</u>	<u>336,674</u>	<u>153,865</u>	<u>182,809</u>

Net acquisitions of \$22,705,000 for the 2003 fiscal year (2002—\$15,139,000) include \$26,490,000 (2002—\$20,426,000) of additions and \$3,785,000 (2002—\$5,287,000) of disposals.

# Canadian Food Inspection Agency— Continued

## NOTES TO THE FINANCIAL STATEMENTS— Continued

### 5. Deferred revenue:

The Agency conducts joint projects with external organizations related to food inspection and animal and plant health. Funds received from external organizations are administered through specified purpose accounts.

	2003	2002
	(in thousands of dollars)	
Balance, beginning of year .....	1,905	1,412
Add: amounts received from external organizations .....	2,624	1,129
Less: revenues recognized in the year .....	(2,605)	(636)
Balance, end of year .....	1,924	1,905

### 6. Employee benefits:

Included in salaries and employee benefits are the following expenditures paid by the Agency with respect to employee future benefits related to the Public Service Superannuation (PSSA) Plan and severance pay:

	2003	2002
	(in thousands of dollars)	
Contributions to the PSSA .....	39,349	35,935
Employee severance benefits .....	2,438	1,838

The ratio of employer to employee contributions toward the PSSA is 2.6:1 (2002—2.6:1).

### 7. Equity of Canada:

Included in the total Equity of Canada of \$111,501,000 (2002—\$104,066,000) as at March 31 is \$77,806,000 (2002—\$78,743,000) which represents transactions, incurred by the Agency to provide services with future funding requirements. The net change in future funding requirements is (\$937,000). Significant components of this amount are liabilities related to employee severance benefits and vacation pay liabilities. These will need to be funded by Treasury Board in future years as they are paid.

### 8. Compensation payments:

The *Health of Animals Act* and the *Plant Protection Act* allow for the Minister, via the Agency, to compensate owners of animals and plants destroyed pursuant to the Acts. During the year, compensation payments incurred pursuant to the *Health of Animals Act* totaled \$4,649,000 (2002—\$24,394,000).

### 9. Year 2000 repayable appropriation:

In order to finance the Agency's requirements with respect to the Year 2000 Government Wide Mission Critical Systems, the Agency negotiated an increase of

its appropriation with the Treasury Board in the amount of \$15,400,000. The funding was to be used to finance the Agency's requirements to upgrade and/or replace existing systems, equipment, computer applications and infrastructure components that were not Year 2000 compliant.

In total, the Agency has spent \$12,539,000 with respect to the Year 2000 Government Wide Mission Critical Systems. The remaining \$2,861,000 of the \$15,400,000 funding was used for expenditures of an operating nature.

The second of three equal annual consecutive installments in the amount of \$5,133,000 was repaid by the Agency in fiscal 2003 through a mandatory decrease in the Agency's parliamentary appropriations.

### 10. Related party transactions:

The Agency is related in terms of common ownership to all Government of Canada departments, agencies, and Crown corporations. The Agency enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises. In addition, the Agency has several agreements with Agriculture and Agri-Food Canada related to the operation of their finance and administrative systems and some administrative activities with Health Canada related to the operations and maintenance of the Winnipeg Laboratory.

Also, during the year, the Agency received utilities, rental of space and services which were obtained without charge from other Government departments and agencies; the value of those services aggregated about \$43 million (2002—\$38 million).

The total value of services provided by related parties, including services provided without charge totaled \$90 million (2002—\$91 million) and are included as expenditures in the Statement of Operations. These services have been provided by the following departments and agencies:

	2003	2002
	(in thousands of dollars)	
Public Works and Government Services Canada .....	42,256	47,232
Treasury Board .....	25,877	24,765
Agriculture and Agri-Food Canada .....	6,636	9,100
Health Canada .....	5,153	3,571
Department of Justice .....	3,218	1,520
Canada Customs and Revenue Agency .....	3,450	3,082
Other .....	3,356	1,464
	89,946	90,734

Canadian Food Inspection Agency—  
Concluded

NOTES TO THE FINANCIAL STATEMENTS—  
Concluded

Accounts payable and accrued liabilities includes amounts payable of \$10,578,000 (2002—\$12,428,000) for services provided by federal departments and agencies. The amounts receivable from related parties totaled \$1,042,000 (2002—\$916,000) and are included in accounts receivable.

(d) The Agency does not carry insurance on its property. This is in accordance with the Government of Canada policy of self insurance.

11. Commitments and contingencies:

(a) At March 31, 2003, the Agency had commitments relating to capital projects, operating leases and other agreements arising in the normal course of business. The minimum future payments are as follows:

	2004	2005	2006	Total
	(in thousands of dollars)			
Capital projects.....	1,551	603	9	2,163
Operating leases.....	9			9
Other agreements.....	1,992	207		2,199
Total.....	3,552	810	9	4,371

(b) The Agency is a defendant in certain cases of pending and threatened litigation which arose in the normal course of operations. The total determinable amount of claims has been estimated at \$194 million (2002—\$188 million). The current best estimate of the amount likely to be paid in respect of these claims and potential claims has been recorded. Management believes that final settlement will not have a material adverse effect on the financial position or results of operations of the Agency.

(c) During the year, the Agency continued to conduct environmental assessments of its potentially contaminated sites and carried out remedial actions where required. The Agency completed an environmental assessment at its Lethbridge Laboratory where phases I and II were completed; remedial costs have been evaluated at \$430,000. The amount has been recorded as an expense in the Statement of Operations.

Other sites are under evaluation where a monitoring program is in place to detect possible contaminants. Further evaluation is required to determine the presence of contaminants and any remedial costs, where applicable. However, management believes the amounts will not be significant.

## Canadian Institutes of Health Research

### MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements of the Canadian Institutes of Health Research for the year ended March 31, 2003 and all information contained in this report rests with CIHR's management.

These financial statements have been prepared by management in accordance with Treasury Board of Canada accounting standards based on Canadian generally accepted accounting principles. Where appropriate, the financial statements include amounts that have been estimated according to management's best judgement. These statements should be read within the context of the significant accounting policies set out in Note 2 of the financial statements.

Management has developed and maintains books of accounts, records, financial and management controls and practices, and information systems. They are designed to provide reasonable assurance that CIHR's assets are safeguarded and controlled, that resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as CIHR policies and statutory requirements.

The transactions and financial statements of CIHR have been audited by the Auditor General of Canada, the independent auditor for the Government of Canada.

Approved by:

JOHN KLIMCZAK

*Director, Finance and Administration*

GUY D'ALOISIO, CMA

*Vice-President, Services & Operations*

July 17, 2003

### AUDITOR'S REPORT

TO THE CANADIAN INSTITUTES OF HEALTH RESEARCH  
AND THE MINISTER OF HEALTH

I have audited the statement of financial position of the Canadian Institutes of Health Research as at March 31, 2003 and the statements of operations and net assets and cash flow for the year then ended. These financial statements are the responsibility of the corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the corporation as at March 31, 2003 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Sheila Fraser, FCA  
Auditor General of Canada

Ottawa, Canada  
June 27, 2003

# Canadian Institutes of Health Research— Continued

## STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31

(in thousands of dollars)

	2003	2002		2003	2002
<b>ASSETS</b>			<b>LIABILITIES</b>		
Financial assets			Accounts payables and accrued liabilities . . . . .	3,828	3,444
Due from the Consolidated Revenue Fund . . . . .	4,761	4,644	Allowances for employee vacation and compensatory benefits . . . . .	701	495
Accounts receivable . . . . .	382	183	Deferred revenue (Note 4) . . . . .	933	1,384
Advances . . . . .	166	343	Allowance for employee severance benefits . . . . .	2,650	1,485
Total financial assets . . . . .	5,309	5,170	Total liabilities . . . . .	8,112	6,808
Non-financial assets			Net assets (Note 5) . . . . .	335	341
Prepaid expenses . . . . .	169	24	Total liabilities and net assets . . . . .	8,447	7,149
Capital assets (Note 3) . . . . .	2,969	1,955			
Total non-financial assets . . . . .	3,138	1,979			
Total assets . . . . .	8,447	7,149			

Contingencies (Note 6)

Commitments (Note 7)

The accompanying notes and schedules form an integral part of these statements.

Approved by CIHR:

DR. ALAN BERNSTEIN, O.C., FRSC

President

Approved by Management:

GUY D'ALOISIO, CMA

Vice-President, Services &amp; Operations



# Canadian Institutes of Health Research— Continued

## STATEMENT OF OPERATIONS AND NET ASSETS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
<b>Revenues</b>		
Donations .....	3,970	4,000
Endowments for health research .....	2	65
Other .....	1	11
<b>Total revenues .....</b>	<b>3,973</b>	<b>4,076</b>
<b>Expenses</b>		
Grants and awards		
Open competitions (Note 8 and Schedule 1) .....	414,780	376,206
Strategic initiatives (Note 8 and Schedules 1 and 2) .....	98,944	59,324
Knowledge translation .....	846	
Institute support grants .....	13,000	13,000
Canada research chairs .....	34,225	21,200
Networks of centres of excellence .....	25,031	24,810
Donations for research .....	3,970	4,000
Endowments for health research .....	2	
	590,798	498,540
Less: refunds of previous years' expenditures .....	(1,620)	(1,403)
<b>Total grants and awards .....</b>	<b>589,178</b>	<b>497,137</b>
<b>Operations and administration</b>		
Salaries and employee benefits .....	19,614	13,291
Professional and special services .....	6,137	7,812
Travel .....	4,580	3,211
Information services—communications .....	1,456	1,301
Furniture and equipment .....	917	1,253
Accommodation .....	632	629
Other expenses .....	3,083	1,888
<b>Total operations and administration .....</b>	<b>36,419</b>	<b>29,385</b>
<b>Total expenses .....</b>	<b>625,597</b>	<b>526,522</b>
<b>Net cost of operations .....</b>	<b>621,624</b>	<b>522,446</b>
Net assets (liabilities), beginning of the year .....	341	(1,301)
Net cash provided by Government .....	619,750	522,145
Change in due from Consolidated Revenue Fund .....	117	446
Services provided without charge by other Government departments (Note 9) .....	1,751	1,497
<b>Net assets, end of the year (Note 5) .....</b>	<b>335</b>	<b>341</b>

The accompanying notes and schedules form an integral part of these statements.

## STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
<b>Operating activities</b>		
Net cost of operations .....	621,624	522,446
Non-cash items included in net results		
Amortization of capital assets .....	(699)	(106)
Services provided without charge by other Government departments .....	(1,751)	(1,497)
	(2,450)	(1,603)
<b>Statement of financial position adjustments</b>		
Change in total liabilities .....	(1,304)	(978)
Change in accounts receivable .....	199	123
Change in prepaid expenses .....	145	24
	(960)	(831)
<b>Cash used in operating activities .....</b>	<b>618,214</b>	<b>520,012</b>
<b>Investing activities</b>		
Net acquisitions of capital assets .....	1,713	1,871
Increase (decrease) in advances .....	(177)	262
<b>Cash used in investing activities .....</b>	<b>1,536</b>	<b>2,133</b>
<b>Net cash provided by Government .....</b>	<b>619,750</b>	<b>522,145</b>

The accompanying notes and schedules form an integral part of these statements.

# **Canadian Institutes of Health Research— Continued**

## NOTES TO THE FINANCIAL STATEMENTS

### 1. Authority and objectives

The Canadian Institutes of Health Research (CIHR) was established in June 2000 under the *Canadian Institutes of Health Act*, replacing the former Medical Research Council of Canada. It is listed in Schedule II to the *Financial Administration Act* as a departmental corporation. CIHR's objective is to excel, according to international standards of scientific excellence, in the creation of new knowledge, and its translation into improved health, more effective health services and products, and a strengthened Canadian health care system.

CIHR is led by a President who heads a Governing Council of nineteen other eminent Canadians appointed by Order in Council. The Governing Council sets overall strategic direction, goals and policies and oversees programming, resource allocation, ethics, finances, planning and accountability.

CIHR operates a wide variety of grants and awards programs to support health research, develop researchers, build a robust health research environment, promote partnerships, engage the public, and foster use of research results.

CIHR has 13 Institutes that focus on identifying the research needs and priorities for specific health areas, or for specific populations, then developing strategic initiatives to address those needs. Each Institute is led by a Scientific Director who is guided by an Institute Advisory Board, which strives to include representation of the public, researcher communities, research funders, health professionals, health policy specialists and other users of research results.

CIHR strives to support the full spectrum of health research - biomedical, clinical, health services and population health - and recognizes that the complexity of many health issues requires an integration of the perspectives and research approaches of different health disciplines.

The entire CIHR program, administration excepted, is achieved through transfers in the form of grants for research projects, personnel awards and institute support grants.

### 2. Significant accounting policies

These financial statements have been prepared in accordance with Treasury Board of Canada accounting standards based on Canadian generally accepted accounting principles. The most significant accounting policies are as follows:

- (a) Parliamentary appropriations—CIHR is financed by the Government of Canada through Parliamentary appropriations. Appropriations provided to CIHR do not parallel financial reporting according to generally accepted accounting principles. They are based in a large part on cash flow requirements. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Note 10 provides a high-level reconciliation between the two bases of reporting.
- (b) Due from the Consolidated Revenue Fund—All departments including agencies and departmental corporations operate within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements made by departments are paid from the CRF. Due from the CRF represents the amount of cash that CIHR is entitled to draw from the Consolidated Revenue Fund without further appropriations, in order to discharge its liabilities.
- (c) Revenues—These are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues.
- (d) Deferred revenue—Monies received as donations and contributions from various organizations and individuals for health research as well as interest on endowments are recorded as deferred revenue until such time that they are disbursed in accordance with agreements between the contributor and CIHR or in accordance with the terms of the endowments.
- (e) Expenses—These are recorded when the underlying transaction or expense occurred subject to the following:
  - Grants and awards are recognized in the year in which payment is due or in which the recipient has met the eligibility criteria.
  - Employee severance benefits are accrued as earned and are calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on cessation of employment represent

## Canadian Institutes of Health Research— Continued

### NOTES TO THE FINANCIAL STATEMENTS— Continued

obligations of CIHR that are normally funded by appropriation when the benefits are paid.

- Vacation pay and overtime are expensed in the year that the entitlement occurs.
  - Contributions to superannuation plans are recognized in the period that the contributions are made. Actuarial surpluses or deficiencies are not recorded in CIHR's accounts but are recognized in the consolidated financial statements of the Government of Canada.
  - Services provided without charge by other Government departments and agencies are recorded as operating expenditures at their estimated cost and a corresponding amount is credited directly to the Net Assets.
- (f) Accounts receivable—These are stated at amounts expected to be ultimately realized. A provision is made for receivables, where the recovery is considered uncertain.
- (g) Capital assets—All tangible assets having an initial cost of \$5,000 or more are recorded at their acquisition cost. Amortization of capital assets is done on a straight-line basis over the estimated useful life of the capital asset as follows:

<u>Asset</u>	<u>Useful life</u>
Informatics hardware and software	3-5 years
Office equipment	10 years
Motor vehicles	5 years

- (h) Foreign currency transactions—Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange at the time of those transactions.
- (i) Refunds of previous years' expenditures—These are recorded as a reduction in expenses when received.
- (j) Measurement uncertainty—The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are allowances for employee vacation and compensatory benefits, allowance for employee severance benefits and amortization of capital assets.

### 3. Capital assets

Capital asset class	2003			2002
	Opening balance	Net additions for the year	Accumulated amortization	Net book value
				Net book value
	(in thousands of dollars)			
Informatics hardware.....	997	192	(383)	806
Informatics software.....	396	1,778	(448)	1,726
Office equipment.....	67		(17)	50
Motor vehicles.....	23		(10)	13
Work-in-progress.....	631	(257)		374
Total.....	2,114	1,713	(858)	2,969
				1,955

Amortization expense for the year ended March 31, 2003 is \$699,000 (2002 - \$106,000).

# Canadian Institutes of Health Research— Continued

## NOTES TO THE FINANCIAL STATEMENTS— Continued

### 4. Deferred revenue

Included in deferred revenue are donations and contributions from various organizations and individuals for health research as well as interest on endowment accounts. The transactions relating to these accounts are as follows:

	2003	2002
	(in thousands of dollars)	
Donations for health research		
Balance, beginning of the year	1,379	1,807
Add:		
Donations received	3,481	3,535
Interest earned	36	37
Less:		
Grants paid	3,970	4,000
Balance, end of the year	926	1,379
Interest on endowments for health research		
Balance, beginning of the year	5	3
Add:		
Interest earned	4	2
Less:		
Grants paid	2	
Balance, end of the year	7	5
Total deferred revenue	933	1,384

### 5. Net assets

Included in the net assets are two endowments for health research. These endowments are restricted assets that cannot be spent. The interest on these accounts is credited to deferred revenue.

	2003	2002
	(in thousands of dollars)	
Endowments for health research,		
beginning of the year	140	75
Endowment received		65
Endowments for health research,		
end of the year	140	140
Unrestricted net assets	195	201
Net assets	335	341

### 6. Contingent liabilities

A legal suit for employment equity was initiated by the Public Service Alliance of Canada against Her Majesty the Queen naming certain separate employer organizations of the Government of Canada, including the Canadian Institutes of Health Research, as defendants. The amount of this claim is estimated to be \$750,000. In management's opinion, the outcome of this litigation is not presently determinable.

Two other legal suits launched by individuals alleging damage from participation in projects funded by grants from the Medical Research Council are pending. The amount of these claims is estimated at \$50,000. In management's opinion, the outcome of this litigation is not presently determinable.

### 7. Commitments

The Canadian Institutes of Health Research is committed to disburse grants and awards in future years subject to the provision of funds by Parliament. Future year commitments are as follows:

Year of payment	(in thousands of dollars)
2003-2004	531,765
2004-2005	404,507
2005-2006	259,068
2006-2007	138,960
2007-2012	87,818
Total grants and awards commitments	1,422,118

In addition, the nature of CIHR's operating activities result in some multi-year contracts whereby CIHR will be committed to make some future payments when the goods or services are rendered. Operating commitments that can be reasonably estimated are as follows:

Year of payment	(in thousands of dollars)
2003-2004	1,620
2004-2005	131
Total operating commitments	1,751

### 8. Open Competitions Research and Strategic Initiatives

Schedule 1 displays CIHR's grants and awards programs. Canadian health researchers may compete for grants and awards from these programs, through two funding mechanisms. Open competitions refer to competitions in each of these programs, which do not relate to any specific area of scientific inquiry. Peer review ranks the scientific merit of each application and the top ranked applications are funded regardless of which area of science they represent. Strategic Initiatives refer to competitions aimed at supporting research in very specific areas of science or for developing research capacity in specific segments of the Canadian research enterprise. Strategic Initiatives, in addition to being classified under the family of CIHR funding programs shown in Schedule 1, are also categorized under the types of Strategic Initiatives listed in Schedule 2. There are two main categories of Strategic Initiatives: CIHR Initiatives and

# Canadian Institutes of Health Research— Continued

## NOTES TO THE FINANCIAL STATEMENTS— Continued

Institute Initiatives. CIHR Initiatives are initiated at the corporate level whereas Institute Initiatives are initiated at the Institute level.

### 9. Related party transactions

CIHR is related in terms of common ownership to all Government of Canada departments, agencies and Crown Corporations. CIHR enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services, as shown below, are provided without charge.

	2003	2002
	(in thousands of dollars)	
Accommodation services provided by Public Works and Government Services Canada .....	632	629
Contributions covering employer's share of employees' insurance premiums and costs paid by Treasury Board Secretariat .....	1,059	808
Audit services provided by the Office of the Auditor General .....	60	60
Total services provided without charge .....	1,751	1,497

### 10. Parliamentary appropriations

#### (a) Reconciliation of net cost of operations to total Parliamentary appropriations used.

	2003	2002
	(in thousands of dollars)	
Net cost of operations .....	621,624	522,446
Adjustments for items affecting net results but not affecting appropriations Less: items recorded as expenses but not affecting appropriations		
Grants funded from donations .....	3,972	4,000
Services provided without charge .....	1,751	1,497
Employee severance benefits .....	1,165	290
Amortization .....	699	106
Vacation pay .....	239	100
Bad debts .....	6	14
Refunds of previous years' expenditures— grants and awards .....	(1,620)	(1,403)
Refunds of previous years' expenditures—operations and administration .....	(21)	(41)
Adjustments of previous years payable .....	(129)	(257)
Retroactive salaries .....	(56)	(41)
Time off in lieu .....	23	(1)
	6,029	4,264
Add: items recorded as revenue but not affecting appropriations		
Donations .....	3,970	4,000
Endowment bequest .....	2	65
Other .....		5
	3,972	4,070
Adjustments for items not affecting net results but affecting appropriations Add: capital acquisitions .....	1,970	1,871
Prepaid expenses .....	145	24
Less: capital disposals .....	(257)	
	1,858	1,895
Total Parliamentary appropriations used ...	621,425	524,147



# **Canadian Institutes of Health Research—** *Continued*

## NOTES TO THE FINANCIAL STATEMENTS— *Concluded*

- (b) Reconciliation of Parliamentary appropriations voted to total Parliamentary appropriations used.

	2003	2002
	(in thousands of dollars)	
Parliamentary appropriations voted:		
Vote 10—Operating		
expenditures .....	20,183	19,748
Supplementary Vote 10a .....	12,561	13,216
Transfer from Treasury		
Board Vote 10 .....	55	75
Transfer from Treasury		
Board Vote 15 .....	50	97
	32,849	33,136
Less: lapsed appropriation .....	(978)	(5,496)
	31,871	27,640
Vote 15—Grants .....	443,164	408,885
Supplementary Vote 15a .....	172,137	109,832
Supplementary Vote 15b .....	300	
	615,601	518,717
Less: lapsed appropriation .....	(28,775)	(24,177)
	586,826	494,540
Statutory contributions to		
employee benefit plans .....	2,728	1,967
Total Parliamentary appropriations used ...	621,425	524,147

# Canadian Institutes of Health Research— Continued

## GRANTS AND AWARDS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

### SCHEDULE 1

	2003			2002		
	Open competition (Note 8)	Strategic initiatives (Note 8)	Total	Open competition (Note 8)	Strategic initiatives (Note 8)	Total
<b>Grants</b>						
Operating grants	253,989	40,684	294,673	229,746	23,318	253,064
Clinical trials	26,342	7,016	33,358	17,553	5,468	23,021
Maintenance and equipment	9,063	1,103	10,166	10,196		10,196
Michael Smith Award for Excellence	100		100			
Special projects	316	4,838	5,154	683	4,455	5,138
Groups	42,173	3,303	45,476	38,822	3,376	42,198
Development grants		640	640		3,220	3,220
Community alliance for health research	7,406		7,406	5,740		5,740
Strategic training initiative in health research		12,542	12,542	85	1,620	1,705
Interdisciplinary health research team	8,876	1,570	10,446	9,026	1,019	10,045
CADRE—Research grants		352	352		125	125
Centre grants		2,947	2,947		1,025	1,025
Opportunity grants					60	60
Retraining grants					50	50
Seed grants		27	27		46	46
Establishment grants		1,245	1,245		834	834
Short-term exchange program		162	162		15	15
Pilot project grants		870	870			
New emerging teams		49	49			
Small projects grants		223	223			
IGH knowledge translation grants		10	10			
Planning grants		1,519	1,519			
Extension grants		2	2			
	348,265	79,102	427,367	311,851	44,631	356,482
<b>Salary support</b>						
Development grants				39		39
Research chairs		1,197	1,197		812	812
Career awards		344	344		345	345
Distinguished investigators	1,474	55	1,529	1,843	62	1,905
Senior investigators	3,820	481	4,301	3,552	440	3,992
Investigators	9,178	1,452	10,630	9,007	1,109	10,116
New investigators	15,367	2,203	17,570	13,758	1,647	15,405
Clinician scientists 2	1,089		1,089	1,065	8	1,073
Senior research fellowships 2	1,084		1,084	491		491
CADRE—Salary awards		769	769		895	895
Career transition awards		203	203			
Clinical investigation		120	120			
	32,012	6,824	38,836	29,755	5,318	35,073
<b>Research training</b>						
Clinician scientist 1	1,108	138	1,246	1,285		1,285
Centennial fellowships				75		75
Postdoctoral fellowships	18,877	5,400	24,277	18,788	3,875	22,663
Studentships	1,602	353	1,955	3,184	280	3,464
MD/PhD studentships	1,123	95	1,218	924	57	981
Doctoral research awards	8,166	1,666	9,832	7,860	774	8,634
Summer research award	1,434	203	1,637	678	192	870
Senior research fellowships 1	1,085	65	1,150	1,022		1,022
CADRE—Regional training centre		813	813		479	479
CIHR science writer scholarship	118		118	62		62
	33,513	8,733	42,246	33,878	5,657	39,535
<b>Travel and exchange</b>						
Visiting scientists	171		171	102		102
Symposia and workshops	301	45	346	232	65	297
	472	45	517	334	65	399
<b>Other activities</b>						
President's fund	518		518	388		388
Other grants		4,240	4,240		3,653	3,653
	518	4,240	4,758	388	3,653	4,041
	414,780	98,944	513,724	376,206	59,324	435,530

# Canadian Institutes of Health Research— Concluded

## STRATEGIC INITIATIVES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

## SCHEDULE 2

	2003 (Note 8)	2002 (Note 8)
CIHR Initiatives		
Aboriginal capacity and developmental research environments (ACADRE) .....	1,851	849
Capacity for applied and development research and evaluation (CADRE) .....	1,920	1,554
CIHR/Canada's research-based pharmaceutical companies health program .....	7,888	6,913
Genomics research program .....	5,966	6,270
Health research partnership program .....	3,865	3,686
HIV/AIDS research program .....	12,396	12,756
Institutional and establishment development grants .....	265	4,054
Intellectual property management .....	1,774	2,000
Other strategic initiatives .....	5,811	4,432
Proof of concept principles .....	3,324	4,330
Reginal partnership program .....	3,731	3,707
Research initiative on hepatitis C .....	1,080	803
Rural Health .....	268	558
Strategic training initiative in health research .....	4,016	823
University-industry program .....	4,566	2,499
	58,721	55,234
Institute Initiatives		
Aboriginal capacity and developmental research environments (ACADRE) .....	1,096	176
Alzheimer society of Canada .....	500	
Canadian institute for health information .....	200	
Cancer research society .....	860	
Capacity for applied and development research and evaluation (CADRE) .....	233	
Career transition awards .....	203	
Celera genome database .....	121	
Centre for research development .....	241	
Clinical investigatorship .....	120	
Excellence, innovation and advancement in the study of obesity & healthy body weight .....	426	
Financing health care in changing public expectations .....	281	43
Gene environment interactions in circulatory and respiratory diseases .....	984	269
Gene-therapy neurological diseases .....	325	750
Global health research program development and planning grants .....	1,519	
Health research programs of excellence .....	729	231
Healthy gametes & great embryos .....	469	
Hospital for sick children foundation .....	495	
IAPH strategic initiatives .....	613	150
Impacts of physical and social environments .....	767	
Improved access for marginalized groups .....	953	54
Institutional and establishment development grants .....	980	
Interdisciplinary capacity enhancement teams grant (ICE) .....	701	
Interdisciplinary health research team .....	261	
Knowledge translation .....	205	149
National cancer institute of Canada .....	2,000	
National network for aboriginal mental health research .....	164	95
Needs, gaps and opportunities assessments .....	40	550
New emerging teams .....	5,377	520
New perspectives in gender and health .....	238	156
Operating grants .....	6,281	
Other strategic initiatives .....	461	
Pilot projects .....	493	
Reducing health disparities & promoting the health of vulnerable populations .....	677	
Short-term exchange program .....	162	15
Special initiative in cystic fibrosis research .....	46	39
Strategic training initiative in health research .....	8,759	797
Training and salary awards .....	2,243	96
	40,223	4,090
Total Strategic Initiatives .....	98,944	59,324

## Canadian Nuclear Safety Commission

### MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The accompanying financial statements of the Canadian Nuclear Safety Commission for the year ended March 31, 2003 and all information included in its annual report are the responsibility of management.

These financial statements have been prepared by management based on Canadian generally accepted accounting principles and, where appropriate, they include amounts that have been estimated according to management's best estimates and judgement. Management has prepared the financial information presented elsewhere in the annual report and has ensured that it is consistent with that provided in the financial statements.

Management has developed and maintains books, records, financial and management controls and information systems. They are designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, that resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as Commission policies and statutory requirements.

The Commission's external auditor, the Auditor General of Canada, has audited the financial statements and has reported on her audit to the Commission and to the Minister of Natural Resources Canada.

Approved by:

LINDA J. KEEN  
President and CEO

GINETTE BERGERON  
Vice President, Corporate Services Branch

June 5, 2003

### STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

	2003	2002		2003	2002
	\$	\$		\$	\$
<b>ASSETS</b>			<b>LIABILITIES AND DEFICIT</b>		
Current assets:			Current liabilities :		
Due from the Consolidated Revenue Fund .....	3,821,984	3,952,658	Accounts payable and accrued liabilities .....	5,045,703	4,111,417
Accounts receivable (Note 4) .....	2,727,582	2,050,090	Vacation pay .....	2,803,198	2,577,732
Prepaid expenses .....	171,193	54,605	Deferred revenues (Note 6) .....	10,210,591	19,210,186
	6,720,759	6,057,353	Employee severance benefits (Note 12) .....	680,182	1,803,233
Non-current assets				18,739,674	27,702,568
Capital assets (Note 5) .....	1,234,493	1,171,313	Non-current liabilities		
			Employee severance benefits (Note 12) .....	6,245,057	5,646,354
				24,984,731	33,348,922
			Deficit .....	(17,029,479)	(26,120,256)
Total assets .....	7,955,252	7,228,666	Total liabilities and deficit .....	7,955,252	7,228,666

Commitments and Contingencies (Note 11).

The accompanying notes are an integral part of these financial statements.

Approved by:

LINDA J. KEEN  
President and CEO

GINETTE BERGERON  
Vice President, Corporate Services Branch

### AUDITOR'S REPORT

TO THE CANADIAN NUCLEAR SAFETY COMMISSION AND  
THE MINISTER OF NATURAL RESOURCES

I have audited the statement of financial position of the Canadian Nuclear Safety Commission as at March 31, 2003 and the statements of operations, deficit and cash flow for the year then ended. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Commission as at March 31, 2003 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Crystal Pace, CA

Principal

for the Auditor General of Canada

Ottawa, Canada

June 5, 2003

# Canadian Nuclear Safety Commission— Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2003	2002
	\$	\$
Revenues		
License fees .....	37,477,003	37,708,642
Contract projects .....	732,413	472,338
Other .....	148,859	37,878
Total revenues .....	38,358,275	38,218,858
Expenses		
Health, safety, security and environmental protection .....	64,997,388	60,359,015
Non-proliferation and safeguards .....	5,221,231	5,058,872
Total expenses (Note 7) .....	70,218,619	65,417,887

Net cost of operations..... 31,860,344 27,199,029

The accompanying notes are an integral part of these financial statements.

## STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

	2003	2002
	\$	\$
Operating activities		
Net cost of operations .....	31,860,344	27,199,029
Non-cash items		
Amortization of capital assets (Note 5) .....	(352,829)	(188,039)
Services provided without charge by Government departments and agencies (Note 9) .....	(6,959,820)	(6,544,557)
Net (gain) loss on disposal of capital assets .....	14,394	(25,345)
Net change in non-cash working capital balances .....	9,756,973	(5,735,986)
Change in non-current employee severance benefits .....	(598,703)	(491,136)
Cash used in operating activities .....	33,720,359	14,213,966

### Investing activities

Acquisitions of, and improvements to, capital assets (Note 5) .....	416,009	883,796
Proceeds on disposal of surplus assets .....	(14,394)	(17,379)
Cash used in investing activities .....	401,615	866,417

Net cash provided by  
Government (Note 3c) .....

34,121,974 15,080,383

The accompanying notes are an integral part of these financial statements.

## STATEMENT OF DEFICIT FOR THE YEAR ENDED MARCH 31

	2003	2002
	\$	\$
Balance at beginning of year .....	(26,120,256)	(19,747,805)
Net cost of operations .....	(31,860,344)	(27,199,029)
Services provided without charge (Note 9) .....	6,959,820	6,544,557
Net cash provided by Government (Note 3c) .....	34,121,974	15,080,383
Change in due from Consolidated Revenue Fund .....	(130,673)	(798,362)
Balance at end of year .....	(17,029,479)	(26,120,256)

The accompanying notes are an integral part of these financial statements.

## NOTES TO THE FINANCIAL STATEMENTS

### 1. Authority and Objectives

The Canadian Nuclear Safety Commission (CNSC) was established in 1946 by the *Nuclear Energy Act*. Prior to May 31, 2000, when the federal *Nuclear Safety and Control Act* (NSCA) came into effect, the CNSC was known as the Atomic Energy Control Board. The CNSC is a departmental corporation named in Schedule II to the *Financial Administration Act* and reports to Parliament through the Minister of Natural Resources Canada.

The *Nuclear Safety and Control Act* provides comprehensive powers to the CNSC to establish and enforce national standards for nuclear energy in the areas of health, safety and environment. It establishes a basis for implementing Canadian policy and fulfilling Canada's obligations with respect to the non-proliferation of nuclear weapons. The NSCA also provides CNSC compliance inspectors with clearer, fuller powers and brings penalties for infractions in line with current legislative practices. The CNSC is empowered to require financial guarantees, order remedial action in hazardous situations and require responsible parties to bear the costs of decontamination and other remedial measures.

The objectives of the CNSC are to:

- regulate the development, production and use of nuclear energy and the production, possession and use of nuclear substances, prescribed equipment and information in order to: a) prevent unreasonable risk to the environment, to the health and safety of persons and to national security; and b) achieve conformity with measures of control and international obligations to which Canada has agreed; and



## Canadian Nuclear Safety Commission— Continued

### NOTES TO THE FINANCIAL STATEMENTS— Continued

- disseminate scientific, technical and regulatory information concerning: a) the activities of the CNSC; b) the development, production, possession, transport and use of nuclear energy and substances; and c) the effects of nuclear energy and substances use on the environment and on the health and safety of persons.

The CNSC also administers the *Nuclear Liability Act*, including designating nuclear installations and prescribing basic insurance to be carried by the operators of such nuclear installations, and the administration of supplementary insurance coverage premiums for these installations. The sum of the basic insurance and supplementary insurance totals \$75 million for each designated installation (Note 13). The number of installations requiring insurance coverage is 14 (2002-13).

The CNSC's expenditures are funded by a budgetary lapsing authority. Employer contributions to employee pension and non-pension benefits are authorized by a statutory authority.

The CNSC established a cost recovery program as provided for by the NSCA. The intent of the program is the recovery of CNSC's expenditures related to its regulatory activities from users licensed under the Act. These expenditures include the technical assessment of licence applications, compliance inspections and the development of licence standards. Current fees are based on expenditures for 1992/93 regulatory activities. Educational institutions, publicly funded non-profit health care institutions, federal Government departments and activities related to international safeguards are exempt from this cost recovery program. The CNSC has recently completed a review of its Cost Recovery Program and plans to implement new cost recovery fees in July 2003.

#### 2. Significant accounting policies

##### (a) Parliamentary appropriations

Appropriations are based in large part on cash flow requirements. Consequently, items recognized in the statement of deficit and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Note 3 shows the reconciliation of net cost of operations, parliamentary appropriations voted and net cash provided by Government to parliamentary appropriations used.

##### (b) Due from the Consolidated Revenue Fund

The CNSC operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the CNSC is deposited to the CRF and all cash disbursements made by the CNSC are paid from the CRF. Due from the Consolidated Revenue Fund represents the amount of cash that the CNSC is entitled to draw from the Consolidated Revenue Fund, without further appropriations, in order to discharge its liabilities.

##### (c) Revenue

Licence fee revenue is recognized on a straight-line basis over the period to which the fee payment pertains (normally one or two years). All other revenue is recognized in the period in which the underlying transaction or event occurred that gave rise to the revenue. Licence fees received for future year licence periods are recorded as deferred revenue. Revenue from licence fees, contract projects and other sources is deposited to the Consolidated Revenue Fund and is not available for use by the CNSC. Legislative authority allows for the respending of amounts received on the disposal of surplus assets.

##### (d) Vacation pay

Vacation pay is expensed as the benefit accrues to employees under their respective terms of employment using the salary levels at year end. Vacation pay liability payable on cessation of employment represents obligations of the CNSC that are normally funded by appropriation when paid.

##### (e) Pension benefits

The CNSC's eligible employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the CNSC contribute to the cost of the Plan. Contributions by the CNSC are expensed in the period incurred and represent the total cost to the CNSC under the Plan. The CNSC is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

##### (f) Employee severance benefits

The CNSC liability for employee severance benefits is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on cessation of employment represent obligations of the CNSC that are normally funded by appropriation when the benefits are paid.

# **Canadian Nuclear Safety Commission—** *Continued*

## **NOTES TO THE FINANCIAL STATEMENTS—** *Continued*

- (g) Services provided without charge by other Government departments and agencies

Services provided without charge by other Government departments and agencies are recorded as operating expenses at their estimated fair value. These include services such as: accommodation provided by Public Works and Government Services Canada, contributions covering employers' share of employees' insurance premiums and costs paid by Treasury Board Secretariat, salaries and associated legal costs of services provided by Justice Canada, audit services provided by the Office of the Auditor General, and workers' compensation benefits provided by Human Resources Development Canada. A corresponding amount is credited directly to the deficit.

- (h) Grants and contributions

Grants are recognized in the year in which payment is due, while contributions are recognized in the year in which the recipient has met the eligibility criteria.

- (i) Capital assets

Capital assets are recorded at cost less accumulated amortization. Amortization is calculated on a straight-line basis over the estimated useful life of the capital asset as follows:

<u>Asset class</u>	<u>Amortization period</u>
Informatics equipment and software	2 to 5 years
Motor vehicles	4 years
Office and laboratory furniture and equipment	5 to 10 years

- (j) Nuclear Liability Reinsurance Account

The CNSC administers the Nuclear Liability Reinsurance Account on behalf of the federal government. The CNSC receives premiums paid by the operators of nuclear installations for the supplementary insurance coverage and credits these to the Nuclear Liability Reinsurance Account in the Consolidated Revenue Fund. Since the CNSC does not have the risks and rewards of ownership, nor does it have accountability for this account, it does not include any of the associated financial activity or potential liability in its financial statements. Financial activity and liability is however reported in Note 13 of these financial statements.

- (k) Use of estimates

These financial statements are prepared in accordance with Canadian generally accepted accounting principles. The preparation of accrual financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, expenses and contingencies during the reporting period. Actual results could differ from the estimates. The most significant items where estimates are used are employee severance liabilities and amortization of capital assets.

### 3. Parliamentary appropriations

- (a) Reconciliation of net cost of operations to total Parliamentary appropriations used

	2003	2002
	\$	\$
Net cost of operations .....	31,860,344	27,199,029
Items not affecting appropriations:		
Amortization .....	(352,829)	(188,039)
Vacation pay - accrual .....	(225,466)	106,207
Services provided without charge by other Government departments and agencies .....	(6,959,820)	(6,544,557)
Revenue (non spendable) .....	38,358,275	38,218,858
Change in employee severance benefits .....	524,348	(1,246,723)
Other expenses .....	19,276	2,452
	<u>31,363,784</u>	<u>30,348,198</u>
Items affecting appropriation:		
Capital asset acquisitions .....	416,009	883,796
Prepays (excluding accountable advances) ..	161,397	36,408
	<u>577,406</u>	<u>920,204</u>
Total parliamentary appropriations used .....	<u>63,801,534</u>	<u>58,467,431</u>

# Canadian Nuclear Safety Commission— Continued

## NOTES TO THE FINANCIAL STATEMENTS— Continued

### (b) Reconciliation of Parliamentary appropriations voted to total Parliamentary appropriations used

	2003	2002
	\$	\$
Parliamentary appropriations voted:		
Vote 20 - CNSC		
Operating expenditures .....	52,580,000	43,774,000
Supplementary Vote 20a .....	4,977,837	5,531,578
Supplementary Vote 20b .....		2,231,680
Transfer from Treasury		
Board Vote 10 .....	180,000	33,000
Transfer from Treasury		
Board Vote 15 .....	1,013,000	4,316,000
	<u>58,750,837</u>	<u>55,886,258</u>
Less: lapsed appropriation .....	<u>1,869,551</u>	<u>2,959,996</u>
	<u>56,881,286</u>	<u>52,926,262</u>
Statutory		
Spending of proceeds		
from disposal		
of surplus assets .....	23,808	169
Contributions to employee		
pension and		
non-pension		
benefit plans .....	6,896,440	5,541,000
Total Parliamentary		
appropriations used .....	<u>63,801,534</u>	<u>58,467,431</u>

### 5. Capital assets

#### Capital assets

Informatics equipment and software .....	658,459	189,753	848,212
Motor vehicles .....	527,657		427,657
Office and laboratory furniture and equipment .....	818,717	226,256	1,044,973
	<u>2,004,833</u>	<u>416,009</u>	<u>2,320,842</u>

#### Accumulated amortization

Informatics equipment and software .....	381,654	102,707	484,361
Motor vehicles .....	317,804	70,896	288,700
Office and laboratory furniture and equipment .....	134,062	179,226	313,288
	<u>833,520</u>	<u>352,829</u>	<u>1,086,349</u>

#### Net capital assets

### (c) Reconciliation of net cash provided by Government to total Parliamentary appropriations used

	2003	2002
	\$	\$
Net cash provided		
by government .....	34,121,974	15,080,383
Revenue (non-respendable) .....	38,358,275	38,218,858
Net change in non-cash		
working capital balances		
charged to Vote .....	(8,695,754)	5,123,014
Refunds of prior		
years' expenditures .....	17,039	45,176
Total parliamentary		
appropriations used .....	<u>63,801,534</u>	<u>58,467,431</u>

### 4. Accounts receivable

	2003	2002
	\$	\$
Licence fees .....	1,846,987	1,321,674
GST recoverable from CCRA .....	1,067,552	930,906
Other .....	37,114	21,581
Gross receivables .....	2,951,653	2,274,161
Allowance for doubtful accounts .....	224,071	224,071
Net receivables .....	<u>2,727,582</u>	<u>2,050,090</u>

Balance beginning of year	Acquisitions	Disposals/ adjustments	Balance end of year
\$	\$	\$	\$
658,459	189,753		848,212
527,657		(100,000)	427,657
818,717	226,256		1,044,973
<u>2,004,833</u>	<u>416,009</u>	<u>(100,000)</u>	<u>2,320,842</u>

Balance beginning of year	Current year amortization	Disposals/ adjustments	Balance end of year
\$	\$	\$	\$
381,654	102,707		484,361
317,804	70,896	(100,000)	288,700
134,062	179,226		313,288
<u>833,520</u>	<u>352,829</u>	<u>(100,000)</u>	<u>1,086,349</u>
<u>1,171,313</u>	<u>63,180</u>		<u>1,234,493</u>

# Canadian Nuclear Safety Commission— Continued

## NOTES TO THE FINANCIAL STATEMENTS— Continued

### 6. Deferred revenues

Generally, licence fees are paid in advance of the licence or fee period. Since revenue is recognized over the duration of the fee period, fees received for future year licence periods are recorded as deferred revenue.

	2003	2002
	\$	\$
Balance at beginning of year.....	19,210,186	14,884,143
Less: revenue included in licence fees in the year.....	(17,406,524)	(13,875,155)
Add: fees received in the year for future year licence periods.....	8,406,929	18,201,198
Balance at end of year.....	10,210,591	19,210,186

### 7. Summary of expenses by major classification

	2003	2002
	\$	\$
Salaries and employee benefits.....	47,539,099	45,024,333
Professional and special services.....	8,537,794	7,854,798
Accommodation.....	4,014,677	4,084,802
Travel and relocation.....	3,589,873	2,972,712
Furniture and equipment.....	1,675,957	1,546,962
Communication.....	880,656	839,460
Repairs.....	834,930	839,918
Information (includes printing and advertising).....	785,454	603,118
Grants and contributions.....	779,038	246,557
Utilities, material and supplies.....	734,912	695,151
Amortization of capital assets.....	352,829	188,039
Commission Members' expenses.....	310,652	257,406
Equipment rentals.....	170,180	154,135
Miscellaneous.....	12,568	110,496
	70,218,619	65,417,887

### 8. Related party transactions

The CNSC is related in terms of common ownership to all Government of Canada departments, agencies, and Crown corporations. The CNSC enters into transactions with these entities in the normal course of business. Certain of these transactions are on normal trade terms applicable to all individuals and enterprises, while others are services provided without charge to the CNSC. All material related party transactions are disclosed below.

During the year, the CNSC expensed \$16,106,893 (2002 - \$14,281,390) and recognized revenue of \$3,394,994 (2002 - \$3,152,656) from transactions in the normal course of business with other Government departments, agencies and Crown corporations. These expenses include services provided without charge of \$6,959,820 (2002 - \$6,544,557) as described in Note 9.

### 9. Services provided without charge

During the year, the CNSC received services that were obtained without charge from other Government departments and agencies. These are recorded at fair value in the financial statements as follows:

	2003	2002
	\$	\$
Accommodation provided by Public Works & Government Services Canada.....	3,741,909	3,481,958
Contributions for employer's share of employee benefits provided by the Treasury Board Secretariat.....	2,870,657	2,687,128
Salary and associated costs of legal services provided by Justice Canada.....	223,000	212,700
Audit services provided by the Office of the Auditor General of Canada.....	56,000	95,000
Other.....	68,254	67,771
	6,959,820	6,544,557

### 10. Licences provided free of charge by the CNSC

The CNSC provides licences free of charge to educational institutions, publicly funded non-profit health care institutions and federal government departments. The total of these licences amounted to \$2,537,260 (2002 - \$2,497,753).

### 11. Commitments and contingencies

#### (a) Commitments

The CNSC has commitments for operating leases of equipment of approximately \$246,924 (2002 - \$320,036) for future years.

#### (b) Contingencies

Claims have been made against the CNSC in the normal course of operations. Legal proceedings for claims totaling approximately \$55,250,000 (2002 - \$55,325,000) were still pending at March 31, 2003. The final outcome is presently not determinable and, accordingly, no provision has been recorded in the accounts for these contingent liabilities. Settlements, if any, resulting from the resolution of these claims will be accounted for in the year in which the liability is considered likely and the cost can be reasonably estimated.



# Canadian Nuclear Safety Commission— Continued

## NOTES TO THE FINANCIAL STATEMENTS— Continued

### 12. Employee future benefits

#### (a) Pension benefits

Both the CNSC and its eligible employees contribute to the Public Service Superannuation Plan administered by the Government of Canada. The CNSC's contribution is currently based on a multiple of the employees required contributions and may change over time. These contributions represent the total pension obligations of the CNSC and are recognized in the accounts on a current basis. The Commission's contribution to the plan was \$4,844,416 (2002 - \$3,751,257).

#### (b) Employee severance benefits

The CNSC provides post-retirement and post-employment benefits to its employees through a severance benefit plan.

These benefits are not pre-funded and therefore, have no assets.

	2003	2002
	\$	\$
Employee severance benefits, beginning of year .....	7,449,587	6,202,864
Expense for the year .....	1,193,521	2,294,369
Benefits paid during the year .....	(1,717,869)	(1,047,646)
Employee severance benefits, end of year .....	<u>6,925,239</u>	<u>7,449,587</u>

The increase in employee severance benefits paid in 2003 is due to organizational restructuring.

### 13. Nuclear Liability Reinsurance Account

Under the *Nuclear Liability Act (NLA)*, operators of designated nuclear installations are required to possess basic and/or supplementary insurance of \$75 million per installation for specified liabilities. The federal government has designated the Nuclear Insurance Association of Canada (NIAC) as the sole provider of third party liability insurance and property insurance for the nuclear industry in Canada. NIAC provides insurance to nuclear operators under a standard policy. The policy consists of two types of coverage: Coverage A and

Coverage B. Coverage A includes only those risks that are accepted by the insurer, that is, bodily injury and property damage. Coverage B risks include personal injury that is not bodily, for example psychological injury, and damages arising from normal emissions. NIAC receives premiums from operators for both coverages, however, premiums for Coverage B risks are remitted to the federal government which reinsures these risks under a Reinsurance Agreement between NIAC and the federal government. The federal government, through the Reinsurance Agreement also pays the difference (supplementary insurance) between the basic insurance amount set by the CNSC and the full \$75 million of liability imposed by the NLA. As of March 31, 2003 the total supplementary insurance coverage is \$584,500,000 (2002—\$515,500,000).

All premiums paid by the operators of nuclear installations for the supplementary insurance coverage are credited to a Nuclear Liability Reinsurance Account in the Consolidated Revenue Fund. Claims against the supplementary insurance coverage are payable out of the Consolidated Revenue Fund and charged to the Account. There have been no claims against or payments out of the Account since its creation.

As explained in Note 2j), the CNSC administers the Nuclear Liability Reinsurance Account on behalf of the Government of Canada through a specified purpose account consolidated in the *Public Accounts of Canada*. During the year, the following activity occurred in this account.

	2003	2002
	\$	\$
Opening balance .....	553,421	551,921
Receipts deposited .....	<u>1,500</u>	<u>1,500</u>
Closing balance .....	<u>554,921</u>	<u>553,421</u>

### 14. Comparative figures

Certain comparative figures have been reclassified to conform to the presentation adopted in the current year.



# **Canadian Nuclear Safety Commission— Concluded**

## **NOTES TO THE FINANCIAL STATEMENTS— Concluded**

### **REVENUES AND COST OF OPERATIONS BY ACTIVITY FOR THE YEAR ENDED MARCH 31 (UNAUDITED)**

	Revenues	Licences provided free of charge	Total value of licences and other revenues	Cost of operations 2003	Cost of operations 2002
	\$	\$	\$	\$	\$
Licensing & Certification Activities					
Power Reactors .....	26,815,433		26,815,433	30,574,401	30,114,644
Non-Power Reactors .....	816,612	129,500	946,112	1,741,702	1,596,312
Nuclear Research & Test Establishments .....	1,496,932		1,496,932	2,468,127	1,713,271
Particle Accelerators .....	100,300		100,300	305,872	319,488
Uranium Processing Facilities .....	863,083		863,083	1,096,460	1,174,541
Nuclear Substance Processing Facilities .....	239,999		239,999	461,594	496,918
Heavy Water Plants .....	247,677		247,677	52,777	101,322
Radioactive Waste Facilities .....	428,405		428,405	1,217,980	878,485
Fusion Facilities .....	65,737		65,737	82,342	244,826
Class I Nuclear Facilities .....	31,074,178	129,500	31,203,678	38,001,255	36,639,807
Class II Nuclear Facilities .....	68,031	758,821	826,852	1,029,770	890,545
Dosimetry Services .....	106,050	76,088	182,138	439,698	377,197
Uranium Mines & Mills .....	2,679,345		2,679,345	2,942,959	3,276,647
Nuclear Substances, Prescribed Equipment .....	3,318,608	1,571,051	4,889,659	8,289,173	9,133,556
Certification .....	243,204	1,800	245,004	1,366,542	1,204,641
Total Licensing & Certification .....	37,489,416	2,537,260	40,026,676	52,069,397	51,522,393
Non Licensing & Certification Activities					
Contract Projects .....	730,162		730,162	1,027,762	943,431
International Obligation & Cooperation .....				8,632,749	6,285,285
Other Regulatory Activities .....				8,488,711	6,666,778
Total Non Licensing & Certification Activities .....	730,162		730,162	18,149,222	13,895,494
Total .....	38,219,578	2,537,260	40,756,838	70,218,619	65,417,887

## Canadian Polar Commission

### MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

We have prepared the accompanying financial statements of the Canadian Polar Commission in accordance with Canadian generally accepted accounting principles using management's best estimates and judgements where appropriate.

Responsibility for the integrity and objectivity of data in these financial statements rests with the management and Board of Directors of the Commission. To fulfill this accounting and reporting responsibility, the Commission maintains a set of accounts that provides a centralized record of the Commission's financial transactions.

The Commission develops and disseminates financial management and accounting policies, and issues specific directives that maintain standards of accounting and financial management. The Commission maintains systems of financial management and internal control that give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are within Parliamentary authorities and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Commission's assets.

Management presents these financial statements to the Auditor General of Canada, who audits and provides an independent opinion that has been appended to these financial statements.

Approved by:

PETER JOHNSON

*Chairperson*

STEVEN C. BIGRAS

*Executive Director*

June 27, 2003

### AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF THE  
CANADIAN POLAR COMMISSION AND THE  
MINISTER OF INDIAN AFFAIRS AND NORTHERN  
DEVELOPMENT

I have audited the Statement of financial position of the Canadian Polar Commission as at March 31, 2003 and the statements of operations, net assets and cash flow for the year then ended. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Commission as at March 31, 2003 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Crystal Pace, CA  
Principal

for the Auditor General of Canada

Ottawa, Canada  
June 27, 2003

## Canadian Polar Commission—Continued

STATEMENT OF FINANCIAL POSITION  
AS AT MARCH 31

	2003	2002		2003	2002
	\$	\$		\$	\$
<b>ASSETS</b>			<b>LIABILITIES AND NET ASSETS</b>		
Financial assets			Liabilities		
Due from the Consolidated Revenue Fund .....	15,964	29,141	Accounts payable and accrued liabilities .....	30,554	29,920
Accounts receivable .....	14,590	18,020	Vacation pay accrual .....	22,960	17,103
Petty cash .....	600	600	Employee severance benefits (Note 7b) .....	71,125	63,473
	31,154	47,761		124,639	110,496
Non-financial assets			Net assets (liabilities) .....	(28,661)	20,370
Capital assets (Note 4) .....	64,824	83,105			
	95,978	130,866		95,978	130,866

Commitments (Note 8)

The accompanying notes form an integral part of these financial statements.

Approved by:

PETER JOHNSON  
ChairpersonMICHAEL P. ROBINSON  
Board MemberSTATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31

	2003	2002
	\$	\$
Expenses		
Salaries and employee benefits .....	427,437	383,475
Professional and special services .....	193,097	244,352
Travel and relocation .....	139,195	133,968
Accommodation .....	80,352	113,576
Printing and publishing .....	52,596	34,667
Contributions .....	27,200	10,000
Amortization of capital assets .....	21,864	21,152
Honoraria to Board members .....	19,950	35,405
Postage and courier services .....	12,005	11,330
Telephone and telecommunications .....	10,407	14,820
Office expenses and equipment .....	9,681	6,950
Materials and supplies .....	6,020	6,935
Bad debts .....	3,159	
Net cost of operations .....	1,002,963	1,016,630

The accompanying notes form an integral part of these financial statements.

STATEMENT OF NET ASSETS (LIABILITIES)  
FOR THE YEAR ENDED MARCH 31

	2003	2002
	\$	\$
Net assets, beginning of year .....	20,370	62,186
Net cost of operations .....	(1,002,963)	(1,016,630)
Services provided without charge by other Government departments and agencies (Note 6) .....	43,603	32,782
Net cash provided by Government (Note 3c) .....	931,092	1,028,347
Change in due from the Consolidated Revenue Fund .....	(13,177)	(78,729)
Amortization of accommodation rebate .....	(7,586)	(7,586)
Net assets (liabilities), end of year .....	(28,661)	20,370

The accompanying notes form an integral part of these financial statements.

## Canadian Polar Commission—Continued

STATEMENT OF CASH FLOW  
FOR THE YEAR ENDED MARCH 31

	2003	2002
	\$	\$
Operating activities		
Net cost of operations .....	1,002,963	1,016,630
Non-cash items:		
Services provided without charge by other		
Government departments and agencies .....	(43,603)	(32,782)
Amortization of capital assets .....	(21,864)	(21,152)
Increase in employee severance		
benefits .....	(7,652)	(1,383)
Amortization of accommodation rebate .....	7,586	7,586
Net change in non-cash working		
capital .....	(9,921)	53,146
Cash used in operating activities .....	927,509	1,022,045
Investing activities		
Acquisitions of capital assets .....	3,583	6,302
Net cash provided by Government		
(Note 3c) .....	931,092	1,028,347

The accompanying notes form an integral part of these financial statements.

## (a) Parliamentary appropriations

Appropriations are based in large part on cash flow requirements. Consequently, items recognized in the Statement of Financial Position and the Statement of Operations are not necessarily the same as those provided through appropriations from Parliament. Note 3 shows the reconciliation of net cost of operations, parliamentary appropriations voted and net cash provided by Government to parliamentary appropriations used.

## (b) Due from the Consolidated Revenue Fund

The Canadian Polar Commission operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Canadian Polar Commission is deposited to the CRF and all cash disbursements made by the Canadian Polar Commission are paid from the CRF. Due from the CRF represents the amount of cash that the Canadian Polar Commission is entitled to draw from the Consolidated Revenue Fund without further appropriations, in order to discharge its liabilities.

## (c) Vacation Pay

Vacation pay is expensed as the benefit accrues to employees under their respective terms of employment using the salary levels at year end.

## (d) Pension Benefits

The Commission's eligible employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Both the employees and the Commission contribute to the cost of the Plan. Contributions by the Commission are expensed in the period incurred. The Commission is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

## (e) Employee Severance Benefits

The Commission's liability for employee benefits is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on cessation of employment represent obligations of the Commission that are normally funded through the Treasury Board.

## NOTES TO THE FINANCIAL STATEMENTS

## 1. Authority and purpose

The Canadian Polar Commission was established on February 1, 1991 by the *Canadian Polar Commission Act* and is a departmental corporation named in Schedule II of the *Financial Administration Act*. The Commission commenced its operations on September 9, 1991. The Commission was established to promote and encourage the development and dissemination of knowledge of the polar regions; to monitor the state of polar knowledge in Canada and elsewhere; to enhance Canada's international polar profile; and to provide information about research relating to polar regions to Canadians and to Canadian organizations, institutions and associations. The Commission's operating expenditures are funded by a budgetary lapsing authority.

## 2. Significant accounting policies

These financial statements have been prepared on an accrual basis of accounting in accordance with Canadian generally accepted accounting principles. The most significant accounting policies are as follows:

## Canadian Polar Commission—Continued

## NOTES TO THE FINANCIAL STATEMENTS—Continued

## (f) Services Provided Without Charge by Other Government Departments and Agencies

Services provided without charge by other Government departments and agencies are recorded as operating expenses at their estimated fair value. A corresponding amount is credited directly to Net Assets (Liabilities).

## (g) Contributions

Contributions are recognized in the year in which the recipient has met eligibility criteria.

## (h) Capital assets

Capital assets are recorded at cost less accumulated amortization. Amortization is calculated on a straight-line basis over the estimated useful life of the capital asset as follows:

Asset class	Amortization Period
Informatics equipment and software	5 years

## (i) Accommodation rebate

The value of any accommodation rebate is amortized over the duration of the rental agreement.

## (j) Measurement Uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are employee severance benefit liabilities and amortization of capital assets. Actual results could differ from those estimated.

## 3. Parliamentary Appropriations

## (a) Reconciliation of Net Cost of Operations to Total Appropriations Used

	2003	2002
	\$	\$
Net cost of operations.....	1,002,963	1,016,630
Adjustments for items not affecting appropriations:		
Services provided without charge by other Government departments and agencies .....	(43,603)	(32,782)
Change in vacation pay accrual .....	(5,857)	(1,100)
Change in employee severance benefits .....	(7,652)	(1,383)
Amortization of capital assets .....	(21,864)	(21,152)
Amortization of accommodation rebate .....	7,586	7,586
Other adjustments .....	(3,157)	18,215
	928,416	986,014
Adjustment for items affecting appropriations:		
Capital asset acquisitions .....	3,583	6,302
Total appropriations used.....	931,999	992,316

## (b) Reconciliation of Parliamentary Appropriations Voted to Total Appropriations Used

	2003	2002
	\$	\$
Indian Affairs and Northern Development—		
Vote 45 (2002 - Vote 50) .....	893,000	890,000
Supplementary Vote 50a .....		41,642
Transfer from Treasury Board—		
Vote 15 for salary adjustments .....	2,000	6,000
	895,000	937,642
Less: lapsed amount .....	37,108	8,326
	857,892	929,316
Statutory contributions to employee benefit plans .....	74,107	63,000
Total appropriations used.....	931,999	992,316



**Canadian Polar Commission—Continued****NOTES TO THE FINANCIAL STATEMENTS—Continued****(c) Reconciliation of Net Cash Provided by Government to Total Appropriations Used**

	2003	2002
	\$	\$
Net cash provided by Government.....	931,092	1,028,347
Net change in non-cash working capital charged to vote.....	9,921	(54,246)
Adjustment to vacation pay accrual.....	(5,857)	
Other adjustments.....	(3,157)	18,215
Total appropriations used.....	<u>931,999</u>	<u>992,316</u>

**4. Capital assets**

Capital assets	Balance beginning of year	Acquisitions of year	Balance end of year
	\$	\$	\$
Informatics equipment and software.....	<u>108,506</u>	<u>3,583</u>	<u>112,089</u>
Accumulated amortization	Balance beginning of year	Current year amortization	Balance end of year
	\$	\$	\$
Informatics equipment and software.....	<u>25,401</u>	<u>21,864</u>	<u>47,265</u>
Net capital assets.....	<u>83,105</u>		<u>64,824</u>

**5. Related party transactions**

The Canadian Polar Commission is related in terms of common ownership to all Government of Canada departments and agencies, and Crown corporations. The Canadian Polar Commission enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services are provided without charge. During the year, the Canadian Polar Commission expensed \$187,715 (2002—\$225,292) from transactions in the normal course of business with other Government departments, agencies and Crown corporations. These expenses include services without charge of \$43,605 (2002—\$32,782) as described in Note 6. Additionally, the Canadian Polar Commission has accounts receivable of \$14,590 (2002—\$18,020) from other departments, agencies and Crown corporations.

**6. Services provided without charge**

During the year, the Commission received services that were obtained without charge from other Government departments and agencies. These are recorded at their estimated fair value in the financial statements as follows:

	2003	2002
	\$	\$
Salary and associated costs of human resource management by Indian and Northern Affairs.....	4,000	3,800
Audit services provided by the Office of the Auditor General.....	15,000	12,000
Public service health and dental plans provided by Treasury Board.....	<u>24,603</u>	<u>16,982</u>
	<u>43,603</u>	<u>32,782</u>

**7. Employee future benefits****a) Pension benefits**

Both the Canadian Polar Commission and its eligible employees contribute to the Public Service Superannuation Plan administered by the Government of Canada. The Commission's contribution is currently based on a multiple of the employee's required contributions and may change over time. These contributions represent the total pension obligations of the Canadian Polar Commission and are recognized in the accounts on a current basis. The Commission's contribution to the Plan was \$52,098 for the year ended 31 March, 2003 (2002—\$42,651).

**b) Employee Severance Benefits**

The Canadian Polar Commission provides post-retirement and post-employment benefits to its employees through a severance benefit plan. The net expense for the Commission's employee severance plan for the year ended 31 March, 2003 was \$7,652 (2002—\$1,383).

This benefit plan is not pre-funded and therefore has no related assets. The liability recognized in the Statement of Financial Position at 31 March, 2003 respecting this benefit plan is \$71,125 (2002—\$63,473).

**Canadian Polar Commission—Concluded****NOTES TO THE FINANCIAL STATEMENTS—  
Concluded****8. Commitments**

The Canadian Polar Commission has commitments for operating leases of accommodations and equipment of approximately \$815,736 for future years.

Minimum future lease payments are as follows:

	\$
2003-04 .....	98,597
2004-05 .....	98,597
2005-06 .....	98,597
2006-07 .....	94,717
2007-08 .....	92,777
2008-09 .....	92,777
2009-10 .....	92,777
2010-11 .....	92,777
2011-12 .....	54,120
Total .....	<u>815,736</u>

## Canadian Transportation Accident Investigation and Safety Board

### MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2003 and all information contained in this report rests with management of the Canadian Transportation Accident Investigation and Safety Board (CTAISB).

We have prepared these financial statements in accordance with the Treasury Board of Canada Accounting Standards based on Canadian generally accepted accounting principles, using management's best estimates and judgements where appropriate. These statements should be read within the context of the significant accounting policies set out in the Notes.

Management has developed and maintains books, records, internal controls and management practices, designed to provide reasonable assurance that the Board's assets are safeguarded and controlled, resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as other applicable government policies and statutory requirements.

The transactions and financial statements of the CTAISB have been audited by the Auditor General of Canada, the appointed independent auditor for the Board.

Approved by:

CAMILLE H. THÉRIAULT  
*Chairman*

JEAN L. LAPORTE, CGA  
*Senior Financial Officer,*

Gatineau, Canada  
June 3, 2003

### AUDITOR'S REPORT

TO THE CHAIRMAN OF THE CANADIAN TRANSPORTATION ACCIDENT INVESTIGATION AND SAFETY BOARD AND TO THE PRESIDENT OF THE QUEEN'S PRIVY COUNCIL FOR CANADA

I have audited the Statement of financial position of the Canadian Transportation Accident Investigation and Safety Board as at March 31, 2003 and the statements of operations, and net assets and cash flow for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 2003 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Sylvain Ricard, CA  
Principal  
for the Auditor General of Canada

Ottawa, Canada  
June 3, 2003

# **Canadian Transportation Accident Investigation and Safety Board—Continued**

## **STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)**

	2003	2002		2003	2002
<b>ASSETS</b>			<b>LIABILITIES</b>		
Financial assets			Accounts payable and accrued liabilities .....	3,317	2,742
Due from the CRF .....	3,152	2,735	Accrual for employee vacation and overtime .....	910	814
Receivables and Advances (Note 4) .....	765	115	Employee severance pay .....	3,242	3,099
Total financial assets .....	3,917	2,850	Total liabilities .....	7,469	6,655
Non-financial assets			Net assets .....	769	505
Prepayments .....	69	25			
Inventories not for re-sale .....	130	166			
Capital assets (Note 5) .....	4,122	4,119			
Total non-financial assets .....	4,321	4,310			
Total assets .....	8,238	7,160	Total liabilities and net assets .....	8,238	7,160

Contingent liabilities and commitments (Note 9 and Note 10 respectively)

The accompanying notes form an integral part of these financial statements.

Approved by:

CAMILLE H. THÉRIAULT  
*Chairman*

JEAN L. LAPORTE, CGA  
*Senior Financial Officer*

# Canadian Transportation Accident Investigation and Safety Board—Continued

## STATEMENT OF OPERATIONS AND NET ASSETS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
<b>Revenues</b>		
Sales of goods and services .....	27	69
Other non-tax revenues .....	86	8
<b>Total revenues .....</b>	<b>113</b>	<b>77</b>
<b>Expenses</b>		
Salaries and wages .....	17,924	18,151
Employee benefit plans .....	4,489	4,718
Professional and special services .....	4,384	3,860
Transportation and communications .....	1,892	1,892
Accommodation .....	1,700	1,566
Information .....	1,481	666
Amortization (Note 5) .....	1,050	912
Utilities, materials and supplies .....	654	601
Purchased repair and upkeep .....	541	452
Construction and/or acquisition of machinery and equipment .....	184	138
Rentals .....	112	107
Loss on disposal of assets .....	43	
Miscellaneous expenses .....	30	3
<b>Total expenses .....</b>	<b>34,484</b>	<b>33,066</b>
<b>Net operating results .....</b>	<b>(34,371)</b>	<b>(32,989)</b>
Other income (Note 6) .....	326	237
Other expenses (Note 6) .....	326	237
<b>Net results .....</b>	<b>(34,371)</b>	<b>(32,989)</b>
<b>Net assets, beginning of year .....</b>	<b>505</b>	<b>466</b>
<b>Net cash provided by Government (Note 3) .....</b>	<b>31,211</b>	<b>28,251</b>
Change in due from the CRF .....	416	1,758
Services provided without charge .....	3,008	3,019
<b>Net assets, end of year .....</b>	<b>769</b>	<b>505</b>

The accompanying notes form an integral part of these financial statements.

## STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
<b>Operating activities:</b>		
<b>Net results .....</b>	<b>34,371</b>	<b>32,989</b>
<b>Non-cash items included in net results</b>		
Services provided without charge (Note 8) .....	3,008	3,019
Amortization of capital assets .....	1,050	912
Employee Severance Pay .....	143	
Loss on disposal of capital assets .....	41	5
Revenue from other Government departments .....	38	
	<b>4,280</b>	<b>3,936</b>
<b>Statement of financial position adjustments</b>		
Change in liabilities .....	671	1,876
Change in receivables, advances, prepayments and inventories .....	(656)	(85)
	<b>15</b>	<b>1,791</b>
<b>Cash used in operating activities .....</b>	<b>30,076</b>	<b>27,262</b>
<b>Investing activities</b>		
Acquisitions of capital assets .....	1,135	989
<b>Cash used in investing activities .....</b>	<b>1,135</b>	<b>989</b>
<b>Net cash provided by Government .....</b>	<b>31,211</b>	<b>28,251</b>

The accompanying notes form an integral part of these financial statements.



## Canadian Transportation Accident Investigation and Safety Board—Continued

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and objectives

The Canadian Transportation Accident Investigation and Safety Board (CTAISB) was established in 1990 under the *Canadian Transportation Accident Investigation and Safety Board Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. In its day-to-day activities the CTAISB is more commonly known by the name Transportation Safety Board of Canada, or simply the TSB. The objective of the CTAISB is to advance transportation safety. It seeks to identify safety deficiencies in transportation occurrences and to make recommendations designed to eliminate or reduce any such safety deficiencies. In addition to investigations, including where necessary public inquiries into selected occurrences, the CTAISB may conduct studies into more general matters pertaining to transportation safety. The CTAISB has the exclusive authority to make findings as to causes and contributing factors when it investigates a transportation occurrence. The CTAISB's operating expenditures are funded by a budgetary lapsing authority whereas contributions to employee benefit plans are funded by statutory authorities.

#### 2. Summary of significant accounting policies

- (a) These financial statements have been prepared in accordance with Treasury Board of Canada Accounting Standards based on Canadian generally accepted accounting principles.
- (b) Parliamentary appropriations—The CTAISB is primarily financed by the Government of Canada through Parliamentary appropriations. Appropriations provided to the CTAISB do not parallel financial reporting according to Canadian generally accepted accounting principles. They are based in large part on cash flow requirements. Consequently, items recognized in the Statement of Operations and in the Statement of Financial Position are not necessarily the same as those provided through appropriations from Parliament. Note 3a) to these financial statements provides information regarding the source and disposition of these authorities. Note 3b) provides a high-level reconciliation between the two bases of reporting. Note 3c) presents the reconciliation to Net Cash Provided by Government.
- (c) Due from the CRF—As a departmental corporation, the CTAISB operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements made by the CTAISB are paid from the CRF. Due from the CRF represents the amount of cash that the CTAISB is entitled to draw from the CRF, without further appropriations, in order to discharge its liabilities.

- (d) Revenues—These are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues. Revenues that have been received but not yet earned are disclosed in the Statement of Financial Position as deferred revenue.
- (e) Employee severance benefits—Are calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on cessation of employment represent obligations of the CTAISB that are normally funded in future years as they are paid.
- (f) Vacation pay and overtime—Are expensed in the year that the entitlement occurs.
- (g) Contributions to Superannuation plans—are recognized in the period that the contributions are made. The calculation of contributions is an estimate based on a government-wide average adjusted annually. Actuarial surpluses or deficiencies are not recorded in the CTAISB's books but are recognized in the consolidated financial statements of the Government of Canada.
- (h) Services provided without charge by other government departments—are recorded as operating expenses. Note 8 provides estimates of the more significant types of services provided to the CTAISB without charge.
- (i) Receivables—These are stated at amounts expected to be ultimately realized. A provision is made for receivables where recovery is considered uncertain.
- (j) Inventories not for re-sale—These comprise spare parts and supplies that are held for future program delivery and are not intended for re-sale. They are valued at cost. If they no longer have service potential, they are valued at the lower of cost or net realizable value.

# Canadian Transportation Accident Investigation and Safety Board—Continued

## NOTES TO THE FINANCIAL STATEMENTS—Continued

- (k) Capital assets—All assets plus leasehold improvements having an initial cost of \$2,000 or more are recorded at their acquisition cost. The capitalization of software and leasehold improvements has been done on a prospective basis from April 1, 2001. Amortization of capital assets is done on a straight-line basis over the estimated useful life of the capital asset as follows:

<u>Asset Class</u>	<u>Amortization Period</u>
Buildings	30 years
Furniture	10 years
Office equipment	5 years
Laboratory equipment	10 years
Informatics hardware	4 years
Informatics software	3 years
Motor vehicles	7 years
Other vehicles	15 years
Leasehold improvements	lesser of useful life or term of the lease

- (l) Foreign currency transactions—Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange in effect at the time of those transactions. Assets and liabilities denominated in foreign currencies are translated using exchange rates in effect at year-end.

- (m) Measurement uncertainty—The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the useful lives of capital assets, employee severance pay and the assessment of contingent liabilities.

### 3. Parliamentary appropriations

#### a) Reconciliation to Parliamentary appropriations voted

	2003	2002
	(in thousands of dollars)	
Parliamentary appropriations voted:		
Vote 25—CTAISB Operating		
expenditures .....	21,510	21,038
Supplementary Vote 25a .....	3,995	480
Supplementary Vote 25b .....	1,353	4,059
Transfer from Treasury Board—Vote 10 .....	406	469
Transfer from Treasury Board—Vote 15 .....	1,415	1,579
Total Parliamentary appropriations voted .....	28,679	27,625
Less: lapsed appropriations .....	562	873
Total Parliamentary appropriations used .....	28,117	26,752
Statutory authorities:		
Spending of proceeds from		
disposal of surplus Crown assets .....	39	18
Spending of revenues		
as per FAA section 29.1 .....	22	68
Contributions to employee		
benefit plans .....	3,098	3,213
Total statutory authorities used .....	3,159	3,299
Total authorities used .....	31,276	30,051

# **Canadian Transportation Accident Investigation and Safety Board—Continued**

## **NOTES TO THE FINANCIAL STATEMENTS—Continued**

### **b) Reconciliation of net results to appropriations used**

	2003	2002
	(in thousands of dollars)	
Net results .....	34,371	32,989
Adjustments for items not affecting appropriations		
Less		
Services provided without charge .....	3,008	3,019
Amortization .....	1,050	912
Employee severance benefits .....	143	71
Vacation pay .....	96	53
Inventory used .....	81	17
Prepayments .....	44	26
Loss on disposal of assets .....	41	5
	4,463	4,103
Add		
Spending of cost recovery .....	22	68
Refund of prior years expenditures .....	7	5
	29	73
Adjustments for items affecting appropriations		
Add		
Capital acquisitions .....	1,135	989
Receivables and advances .....	210	115
Inventory purchased .....	41	74
Leasehold improvements .....	14	
	1,400	1,178
Less		
Proceeds from the disposal of surplus crown assets .....	39	18
Receipts of re-spendable revenues .....	22	68
	61	86
Total appropriations used .....	31,276	30,051

### **c) Reconciliation to net cash provided by Government**

	2003	2002
	(in thousands of dollars)	
Net cash provided by Government .....	31,211	28,251
Revenues .....	113	77
Net change in non-cash working capital balance charged to the vote .....	(48)	1,723
Total Appropriations used .....	31,276	30,051

### **4. Receivables and advances**

	2003	2002
	(in thousands of dollars)	
GST refundable .....	554	38
Other Government departments .....	165	1
External parties .....	38	65
Advances to employees .....	8	11
Total .....	765	115

### **5. Capital assets**

Asset class	Historical cost April 1, 2002	Additions	Disposals	Current amortization	Accumulated amortization March 31, 2003	Net book value March 31, 2003	Net book value April 1, 2002
	(in thousands of dollars)						
Buildings .....	2,715			112	1,708	1,007	1,119
Furniture .....	937	132		55	706	363	285
Office equipment .....	358	47		30	318	87	70
Laboratory equipment .....	3,698	4		99	3,287	415	511
Informatics hardware .....	4,490	618		591	3,788	1,320	1,293
Informatics software .....	215	157		75	86	286	204
Motor vehicles .....	915	162	204	75	326	547	540
Other vehicles .....	113			5	41	72	78
Leasehold improvements .....	19	15		8	8	26	19
Total .....	13,460	1,135	204	1,050	10,268	4,123	4,119

## Canadian Transportation Accident Investigation and Safety Board—Continued

### NOTES TO THE FINANCIAL STATEMENTS—Continued

#### 6. Other Income / Expenditures

The CTAISB is responsible for coordinating the financial management of funds for the networks of small agencies. The revenues consist of contributions from all agencies to the cost sharing. The expenditures are the disbursements made on behalf of the group. Each government department will report its respective portion of expenditures in its financial statements.

In 2003, the CTAISB entered into a joint Government on-line project with Transport Canada. Under the terms of this project agreement Transport Canada contributed an amount of \$220,000 to the CTAISB for the development of various interfaces between transportation safety databases, amount included in other income and other expenses. Transport Canada will report the related expenditures in its financial statements.

#### 7. Expenditures Related to the Swissair Flight 111 Accident Investigation

On September 2, 1998 Swissair Flight 111 crashed in the Atlantic Ocean at approximately 5 nautical miles from Peggy's Cove, Nova Scotia. Under Canadian legislation and international conventions, the CTAISB has the responsibility to conduct a thorough investigation of the accident. This investigation is very complex and involves considerable resources, much of which were provided by National Defence, Fisheries and Oceans and the Royal Canadian Mounted Police. Supplementary funding was obtained from Parliament as normal CTAISB appropriations were insufficient to cover such a large and complex investigation. The current year expenditures relating to the investigation are included in the Statement of Operations and are detailed below. Although the investigation is now completed a number of residual activities remain to be completed. Additional expenditures are therefore expected in the 2003-2004 financial year.

#### SWISSAIR FLIGHT 111 INVESTIGATION COSTS

	2003	2002
Information .....	1,168	298
Salaries and wages .....	864	1,281
Professional and special services .....	803	911
Transportation and communications .....	200	210
Employee benefit plans .....	75	353
Rentals .....	43	59
Utilities, materials and supplies .....	29	50
Amortization .....	28	26
Accommodation .....	21	31
Purchased repair and upkeep .....	12	3
Construction and/or acquisition of machinery and equipment .....	9	26
Total .....	3,252	3,248

#### 8. Related Party Transactions

The CTAISB is related in terms of common ownership to all Government of Canada departments, agencies and Crown corporations. The CTAISB enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services, as defined in note 2h), are provided without charge.

SERVICES PROVIDED WITHOUT CHARGE	2003	2002
(in thousands of dollars)		
Public Works and Government Services Canada—Accommodation, accommodation alteration and other services .....	1,700	1,566
Treasury Board of Canada—Employer's contributions to the health insurance plans .....	1,221	1,413
Auditor General of Canada—External Audit .....	60	19
Human Resources Development Canada—Administration of workers' compensation .....	27	21
Total .....	3,008	3,019

As stated in note 6, CTAISB also received an amount of \$220,000 from Transport Canada.

## Canadian Transportation Accident Investigation and Safety Board—*Concluded*

### NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

#### 9. Contingent Liabilities

In the normal course of its operations, the CTAISB becomes involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded on the government's consolidated financial statements. These estimated liabilities are not recognized on the CTAISB's financial statements as a liability until the amount of the liability is firmly established.

For the year ended March 31, 2003 there are various outstanding legal actions against the Board. No liability has been recorded in the financial statements since management of the CTAISB consider them unlikely to be successful.

#### 10. Commitments

From time to time, the nature of the CTAISB's activities results in some large multi-year contracts and obligations whereby the CTAISB will be committed to make some future payments when the services/goods are rendered. Presently, such commitments apply only to the next two years. Major commitments that can be reasonably estimated are as follows:

	2004	Commitments 2005	Total
Acquisition of other goods and services.....	1,774	35	1,809



## **Fisheries Prices Support Board**

THE FISHERIES PRICES SUPPORT BOARD WAS REPEALED AS OF JULY 2002, CHAPTER 17(BILL C-43).

## Law Commission of Canada

MANAGEMENT RESPONSIBILITY FOR  
FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2003 and all information contained in this report rests with management.

These statements have been prepared in accordance with Treasury Board Accounting Standards based upon generally accepted accounting principles, using management's best estimates and judgements where appropriate. Readers of these statements are cautioned that the financial statements are not necessarily complete; certain assets, liabilities and expenses are only recorded at a government-wide level at this time. These statements should be read within the context of the significant accounting policies set out in the Notes.

Management has developed and maintains books, records, internal controls and management practices, designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, that resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as the Commission policies and statutory requirements.

The transactions and financial statements of the Commission have not been audited.

Approved by:

BRUNO BONNEVILLE  
*Executive Director*

DENIS PELCHAT  
*Senior Full-Time Financial Officer*

June 3, 2003

STATEMENT OF FINANCIAL POSITION  
(UNAUDITED) AS AT MARCH 31

	2003	2002		2003	2002
	\$	\$		\$	\$
<b>ASSETS</b>			<b>LIABILITIES</b>		
Financial assets:			Accounts payable and accrued liabilities .....	540,722	342,104
Receivables			Provision for vacation pay and		
Other Government Departments .....	78,613	48,817	accumulated overtime .....	92,200	96,900
External parties .....	3,297	70	<b>Total liabilities .....</b>	<b>632,922</b>	<b>439,004</b>
Advances .....	1,000	1,000			
			<b>NET ASSETS</b>		
			Net assets, beginning of year .....	(389,117)	(147,332)
			Cost of operations .....	(3,182,008)	(3,301,142)
			Net cash provided by Government .....	2,893,113	2,936,757
			Services provided without charge (notes 4 and 6) ....	128,000	122,600
			<b>Total net assets .....</b>	<b>(550,012)</b>	<b>(389,117)</b>
<b>Total assets .....</b>	<b>82,910</b>	<b>49,887</b>	<b>Total liabilities and net assets .....</b>	<b>82,910</b>	<b>49,887</b>

The accompanying notes are an integral part of the financial statements.

## Law Commission of Canada—Continued

STATEMENT OF OPERATIONS (UNAUDITED)  
FOR THE YEAR ENDED MARCH 31

	2003	2002
	\$	\$
Expenses (notes 4 and 9)		
Salaries and wages .....	1,335,697	1,059,145
Professional and special services .....	935,402	1,372,887
Information .....	319,237	342,677
Travel and relocation .....	209,563	246,590
Rentals .....	137,046	110,133
Equipment expenses .....	103,552	11,332
Communication .....	59,959	74,973
Utilities, material and supplies .....	39,961	16,130
Repairs .....	36,986	27,486
Vacation pay and accumulated overtime .....	4,553	39,789
Miscellaneous .....	52	
Cost of operations .....	3,182,008	3,301,142

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW (UNAUDITED)  
FOR THE YEAR ENDED MARCH 31

	2003	2002
	\$	\$
Operating activities		
Cost of operations .....	(3,182,008)	(3,301,142)
Non-cash items included in cost of operations		
Services provided without charge .....	128,000	122,600
Statement of financial position adjustments		
Change in assets .....	(33,023)	(44,974)
Change in liabilities .....	193,918	286,759
Net cash provided by Government .....	(2,893,113)	(2,936,757)

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS  
(UNAUDITED)

## 1. Authority and purpose

The mandate of the Law Commission of Canada is derived from the *Law Commission of Canada Act*, which came into force in 1997. The Commission's expenditures are funded by an annual appropriation from Parliament.

The mandate of the Law Commission of Canada is to engage Canadians in the renewal of the law to ensure that it is relevant, responsive, effective, equally accessible to all, and just.

## 2. Significant accounting policies

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board Accounting Standards. These standards are based on Generally Accepted Accounting Principles in Canada. The primary source of the accounting principles is from the recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants supplemented by the recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants for situations not covered by the Public Sector Accounting Board. Readers of these statements are cautioned that the introduction of accrual accounting at the Commission level is evolutionary. Not all assets, liabilities and expenses applicable to the Commission are recorded at this time. As such, the financial statements are not necessarily complete. However, all such assets, liabilities and expenses are recorded at a government-wide level in the financial statements of the Government of Canada. The accompanying notes provide additional details and should be read with care.

The significant accounting policies include the following:

## (a) Parliamentary appropriations

The Commission is primarily financed by the Government of Canada through Parliamentary appropriations. Appropriations provided to the Commission do not parallel financial reporting according to generally accepted accounting principles as they are, in a large part, based on cash flow requirements. Consequently, items recognized in the Statement of Operations and the Statement of Financial Position are not necessarily the same as those provided through appropriations from Parliament. Note 7 to these financial statements provides information regarding the source and disposition of these authorities.

**Law Commission of Canada—Continued****NOTES TO THE FINANCIAL STATEMENTS  
(UNAUDITED)—Continued****(b) Net cash provided by Government**

All departments including agencies and departmental corporations operate within the Consolidated Revenue Fund (CRF) which is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements made by departments are paid from the CRF. Net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions between departments and agencies.

**(c) Expenses**

Expenses are recorded when the underlying transaction or expense occurs subject to the following:

- Employee termination benefits are expensed by the Commission when paid. Estimated accruals are not recorded at the Commission level, rather they are recognized in the consolidated financial statements of the Government of Canada.
- Vacation pay and overtime are expensed in the year that the entitlement occurs.
- Contributions to superannuation plans are recognized in the period that the contributions are made. Actuarial surpluses or deficiencies are not recorded in the Commission's books but are recognized in the consolidated financial statements of the Government of Canada.

**(d) Receivables**

Receivables are stated at amounts expected to be ultimately realized. A provision is made for receivables where recovery is considered uncertain.

**(e) Foreign currency transactions**

Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange in effect at the time of those transactions.

**3. Measurement uncertainty**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant item where estimates are used is payables at year-end (PAYE).

**4. Change in accounting treatment**

To conform with the directives outlined in the Treasury Board Accounting Standard 1.2—Departmental and Agency Financial Statements, these statements now reflect the expenses of the services provided without charge as mentioned in Note 6. However, there is no formal accounting entry to include these expenses in the Commission's Trial Balance. As such, the services provided without charge are eliminated through the Net Assets on the Statement of Financial Position.

In order to ensure comparability of the financial information, last year's financial statements have been restated to reflect this change. More precisely, the Salaries and wages and Rentals expenses have been increased by \$57,000 and \$65,600 respectively on the Statement of Operations. Also, the Net Assets on the Statement of Financial Position include an additional reconciling item of \$122,600 representing the total cost of the services provided without charge.

**5. Related party transactions**

The Commission is related in terms of common ownership to all Government of Canada departments, agencies, and Crown corporations. The Commission enters into transactions with these entities in the normal course of business. Certain of these transactions are on normal trade terms applicable to all individuals and enterprises, while others are services provided without charge to the Commission. (See Note 6)

**6. Services provided without charge**

During the year, the Commission received services that were obtained without charge from other Government departments and agencies. These amounts are reflected in the Statement of Operations.

	2003	2002
	\$	\$
Accommodation provided by PWGSC .....	67,600	65,600
Contributions covering employers' share of employees insurance premiums and expenditures paid by TBS .....	60,400	57,000
	<u>128,000</u>	<u>122,600</u>

**Law Commission of Canada—Concluded****NOTES TO THE FINANCIAL STATEMENTS  
(UNAUDITED)—Concluded****7. Parliamentary appropriations**

	2003	2002
	\$	\$
Operating expenditures Vote 35.....	2,915,000	2,870,000
Supplementary Vote 35a.....	47,896	143,050
Transfer from TB Vote 15.....	36,000	60,000
	<u>2,998,896</u>	<u>3,073,050</u>
Lapsed.....	92,487	33,248
	<u>2,906,409</u>	<u>3,039,802</u>
Contributions to employee benefit plans.....	215,233	148,000
Use of appropriations.....	<u>3,121,642</u>	<u>3,187,802</u>

**8. Reconciliation of cost of operations to appropriations used**

	2003	2002
	\$	\$
Cost of operations.....	3,182,008	3,301,142
Adjustments for items not affecting appropriations		
Services provided without charge.....	(128,000)	(122,600)
Adjustment to previous year's expenditures.....	62,934	47,135
Change in provision for vacation pay and accumulated overtime.....	4,700	(37,890)
Other.....		15
	<u>(60,366)</u>	<u>(113,340)</u>
Use of Appropriations.....	<u>3,121,642</u>	<u>3,187,802</u>

**9. Comparative figures**

Certain of the 2002 comparative figures have been reclassified to conform to the presentation in 2003:

- A provision of \$7,700 for accumulated overtime has been moved from Accounts payable and accrued liabilities to Provision for vacation pay and accumulated overtime on the Statement of Financial Position.
- Miscellaneous revenues have been eliminated and the amounts allocated to the proper expense item. Hence, Salaries and wages and Utilities, material and supplies have been adjusted by \$6,701 and \$1,635 respectively.
- An amount of \$33,650 representing refunds and adjustments of prior year's expenditures has been moved from Miscellaneous to Professional and special services.



## National Battlefields Commission

### MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

We have prepared the accompanying financial statement of the National Battlefields Commission in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared according to the accounting policies set out in note 2 on a basis consistent with that of the preceding period. Some previous year's figures have been reclassified to conform to the current year's presentation.

Management is responsible for the integrity and objectivity of the financial information in this report. The role of the commissioners is to ensure that management fulfills its duty regarding financial information and internal control. Some of the information included in the financial statement is based on management's best estimates and judgments and gives due consideration to materiality. To fulfill its reporting responsibility management maintains a system of internal control to assure to a reasonable extent, that the financial information is reliable and the assets are safeguarded. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of government funds and to safeguard the assets of the Commission. Financial information contained in the departmental statements and elsewhere in the *Public Accounts of Canada* is consistent with that in this financial statement unless indicated otherwise. The Commission also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Auditor General of Canada conducted an independent audit of the financial statement of the National Battlefields Commission.

The opinion of the Auditor General is attached.

Approved by:

ANDRÉ JUNEAU

*Chairman*

MICHEL LEULLIER

*Secretary*

July 4, 2003

### AUDITOR'S REPORT

TO THE MINISTER OF CANADIAN HERITAGE

I have audited the statement of financial position of the National Battlefields Commission as at March 31, 2003 and the statements of operations and net assets and cash flow for the year then ended. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Commission as at March 31, 2003 and the results of its operations and cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Micheline Éthier Massicotte, CA  
Principal  
for the Auditor General of Canada

Ottawa, Canada  
June 17, 2003

# **National Battlefields Commission—** *Continued*

## STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

	2003	2002		2003	2002
	\$	\$ (restated note 3)		\$	\$ (restated note 3)
<b>ASSETS</b>			<b>LIABILITIES</b>		
Financial assets			Accounts payable and accrued liabilities	442,110	914,827
Due from the Consolidated Revenue Fund	566,529	1,216,873	Accounts payable and accrued liabilities to other Government departments	91,039	335,623
Accounts receivable		87,500	Employee severance benefits (Note 8)	418,877	388,054
Accounts receivable from other Government departments		43,007	Salary and vacation payable	95,074	61,643
	566,529	1,347,380		1,047,100	1,700,147
Non-financial assets			Net assets	13,756,452	14,367,878
Capital assets (Note 5)	14,237,023	14,720,645			
	14,803,552	16,068,025		14,803,552	16,068,025

Commitment (note 9) and Contingencies (Note 10).  
The accompanying notes are an integral part of the financial statements.

Approved by Management:

MICHEL LEULLIER  
*Secretary*

Approved by the Commission:

ANDRÉ JUNEAU  
*Chairman*

## STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

	2003	2002
	\$	\$ (restated note 3)
<b>Operating activities</b>		
Net results	7,985,341	7,463,991
Non-cash items included in net results		
Amortization of capital assets	(775,459)	(639,038)
Services provided without charge	(58,000)	(57,044)
Statement of financial position adjustments		
Net change in non-cash working capital balances	482,236	(295,833)
Change in provisions from employee severance benefits, vacation and overtime	40,304	69,849
Cash used for operating activities	7,674,422	6,541,925
Investing activities		
Acquisition of capital assets	291,837	2,115,756
Net cash provided by Government	7,966,259	8,657,681

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF OPERATIONS AND NET ASSETS FOR THE YEAR ENDED MARCH 31

	2003	2002
	\$	\$ (restated note 3)
<b>Cost of operations (Note 7)</b>		
Grants in lieu of taxes	3,606,493	3,613,990
Conservation and landscaping of the Plains	2,229,212	2,338,051
Corporate services	1,525,782	1,483,775
Development of the Plains	1,292,098	709,090
Amortization of capital assets	775,459	639,038
	9,429,044	8,783,944
<b>Revenues</b>		
Parking	942,398	884,939
Educational activities and welcoming of visitors	249,114	220,853
Rent	178,982	204,695
Other revenues	53,387	41,253
Fines and penalties		7,027
	1,423,881	1,358,767
Net cost of operations	8,005,163	7,425,177
<b>(Excess of income from the trust fund on costs)</b>		
Excess of costs on income from the trust fund (Note 6)	(19,822)	38,814
Net results	7,985,341	7,463,991
Net assets, beginning balance	14,367,878	13,288,827
Restatement (Note 3)		(370,418)
Net assets, beginning balance, restated	14,367,878	12,918,409
Net results	(7,985,341)	(7,463,991)
Net cash provided by Government	7,966,259	8,657,681
Change in due from Consolidated Revenue Fund	(650,344)	198,735
Services provided without charge	58,000	57,044
Net assets, ending balance	13,756,452	14,367,878

The accompanying notes are an integral part of the financial statements.

## National Battlefields Commission— Continued

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and objectives

The Commission was established in 1908 under an *Act respecting the National Battlefields at Quebec*.

The Commission is a departmental corporation named in Schedule II of the *Financial Administration Act*.

The Commission's mandate is to ensure that all the cultural, recreational, natural and scientific resources of the Park are developed in the best interest of Canadians and that the image of the Government of Canada is strengthened without compromising the historic character of the site. To achieve that goal, the Commission will acquire, preserve and develop the great historic battlefields at Quebec.

The land administered by the National Battlefields Commission includes:

- The Plains of Abraham, site of the Battle of 1759 between Wolfe and Montcalm;
- Des Braves Park, marking the Battle of St-Foy in 1760;
- St-Denis Park, east of the Quebec Citadel, overlooking Cape Diamond;
- The Plains of Abraham Discovery Pavillion on Wilfrid Laurier Avenue;
- The Maison Louis St-Laurent situated at 201, 203 Grande-Allée Est in Quebec;
- The adjoining thoroughfares, two Martello Towers on the site and a tower in Quebec City.

#### 2. Significant accounting policies

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board of Canada accounting standards based on Canadian generally accepted accounting principles. The most significant accounting policies are as follows:

##### (a) Parliamentary appropriations

The Government of Canada finances the Commission through Parliamentary appropriations. Appropriations provided to the Commission do not parallel financial reporting according to Canadian generally accepted accounting principles. They are based in a large part on cash flow requirements. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Note 4 provides a high-level reconciliation between the two bases of reporting.

##### (b) Due from the Consolidated Revenue Fund

The Commission operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Commission is deposited to the CRF and all cash disbursements made by the Commission are paid from the CRF. Due from the CRF represents the amount of cash that the Commission is entitled to draw from the Consolidated Revenue Fund, without further appropriations, in order to discharge its liabilities.

##### (c) Revenues

Revenues are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues.

##### (d) Vacation pay and overtime

Vacation pay and overtime are expensed in the year that the entitlement occurs.

##### (e) Contribution to Public Service Superannuation Plan

Contributions by the Commission in respect of current service are expensed in the year in which payments are made. The Commission is not required under present legislation to make contributions with respect to any actuarial deficiencies of the Plan.

##### (f) Employee Severance Benefits

Employee severance benefits are expensed as benefits accrue to employees under their respective terms of employment using the employees' salary levels at year end. The employee severance benefits are calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. The liability represents an obligation of the Commission that is funded through Parliamentary appropriations on a pay-as-you-go basis.

##### (g) Services provided without charge by other Government departments

Services provided without charge by other government departments are recorded as operating expenses by the Commission at their estimated cost. A corresponding amount is credited to Net assets.

##### (h) Accounts receivable

These are stated at amounts expected to be ultimately realized. A provision is made for receivables where recovery is considered uncertain.

## National Battlefields Commission— Continued

### NOTES TO THE FINANCIAL STATEMENTS— Continued

#### (i) Capital assets

Capital assets are recorded at their acquisition cost and amortized over their estimated useful lives, using the straight-line method as follows:

Asset Class	Amortization Period
Buildings	15 to 35 years
Works and infrastructure	5 to 40 years
Material and tools	3 to 15 years
Motor vehicles and other vehicles	5 to 15 years

#### (j) Use of Estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities at the date of the financial statements and the reported amounts of income and cost of operations during the reporting period. The employee severance benefits payable and the estimated useful lives of capital assets are the most significant item where estimates are used.

#### 3. Restatement

The comparative figures of the 2002 financial statements have been restated to correct an error affecting the "Due from the Consolidated Revenue Fund" balance. In prior years, the provisions for employee severance benefits, vacation and overtime were incorrectly included in the calculation of the amount Due from the Consolidated Revenue Fund. These provisions should have been excluded from the calculation of the balance of Due from the Consolidated Revenue Fund at year end, because they are funded through Parliamentary appropriations on a pay-as-you-go basis. Consequently, the balances of "Due from the Consolidated Revenue Fund" and "Net Assets" in the 2002 Statement of Financial Position have been reduced by an amount of \$440,267. The correction of this error is as follows in the Statement of Operations and Net Assets: \$370,418 for 2001 and the preceding years, and \$69,849 for 2002.

#### 4. Parliamentary appropriations

The Commission is funded through annual Parliamentary appropriations. These appropriations are recorded when used and any amount not used lapses. Items recognised in the Statement of Operations in one year may be funded through Parliamentary appropriations in a different year. Accordingly, the Commission's net cost of operations for the year based on Canadian generally accepted accounting principles is different than total Parliamentary appropriations used for the year. These differences are reconciled below:

#### (a) Reconciliation of net results to Parliamentary appropriations used:

	2003 \$	2002 \$ (restated note 3)
Net results.....	7,985,341	7,463,991
Adjustments for items not affecting appropriations		
Less:		
Amortization of capital assets .....	775,459	639,038
Services provided without charge by a Government department .....	58,000	57,044
Cost related to National Battlefields Trust Fund .....		252,214
Increase in the provisions for employee severance benefits, vacation and overtime .....	40,304	69,849
Add:		
Non-tax income .....	1,423,881	1,358,767
Income from National Battlefields Trust Fund .....	19,822	213,400
	8,555,281	8,018,013
Adjustments for items affecting appropriations		
Add:		
Acquisition of capital assets .....	291,837	2,115,756
Total appropriations used .....	8,847,118	10,133,769



# National Battlefields Commission— Continued

## NOTES TO THE FINANCIAL STATEMENTS— Continued

### (b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used:

	2003	2002
	\$	\$ (restated note 3)
Parliamentary appropriations voted:		
Canadian Heritage		
Operating cost.....	7,285,825	8,793,750
Lapsed vote.....	(308,989)	(295,056)
	6,976,836	8,498,694
Statutory-contributions to employee benefit plans.....	446,401	326,000
Spending of income in accordance with Section 29.1(1) of the FAA.....	1,423,881	1,309,075
Total appropriations used.....	8,847,118	10,133,769

### 5. Capital assets

The cost of capital assets under the responsibility of the Commission is as follows:

Cost	2002	Additions	2003
	\$	\$	\$
Land.....	724,710		724,710
Buildings.....	11,501,834	195,588	11,697,422
Works and infrastructure.....	5,577,776		5,577,776
Material and tools.....	960,141	32,368	992,509
Motor vehicles and other vehicles.....	855,629	63,881	919,510
	19,620,090	291,837	19,911,927

Accumulated amortization	2002	Amortization	2003
	\$	\$	\$
Buildings.....	2,365,275	445,450	2,810,725
Works and infrastructure.....	1,426,555	185,096	1,611,651
Material and tools.....	696,127	61,354	757,481
Motor vehicles and other vehicles.....	411,488	83,559	495,047
	4,899,445	775,459	5,674,904
Net book value.....	14,720,645		14,237,023

### 6. National Battlefields Trust Fund

When the National Battlefields Commission was created, an account was established for the receipt of moneys from individuals, municipal corporations, provincial governments and others, for the purpose of acquiring and preserving the great historic battlefields at Quebec. Since September 1984, the Trust Fund has been governed by subsection 9.1 of the *Act respecting the National Battlefields at Quebec*, which authorizes such amounts to be spent for the purpose for which they were given to the Commission. The income and cost are included in the Statement of Operations of the Commission and are detailed as follows:

	2003	2002
	\$	\$
Cost		
Professional services.....		77,214
Programming and advertising.....		175,000
		252,214
Income		
Governmental sponsorship.....		175,000
Other sponsorship.....	8,691	23,000
Interest.....	11,131	15,400
	19,822	213,400
(Excess of income on costs)		
Excess of costs on income.....	(19,822)	38,814
Balance at beginning of the year.....	497,042	535,856
Balance at end of year, deposited with the Receiver General for Canada.....	516,864	497,042

### 7. Informations on cost of operations

The activities of the Commission are organized into three activities related to its mandate.

The conservation of the Plains comprising the following services:

- The service of maintenance, which sees to maintenance of the site, its furnishings, buildings and infrastructure, provides for a safe and stable environment, minimizes the effects of wear and tear and deterioration and slows down or prevents damage;
- The service of landscaping which is responsible for the scenery, horticultural and arboricultural activities;
- The service of surveillance and security, which sees to it that regulations regarding peace and public order are respected; enforces traffic and parking and regulations; ensures the safety of site users; and provides for surveillance of the Commission's premises and properties.



## National Battlefields Commission— Concluded

### NOTES TO THE FINANCIAL STATEMENTS— Concluded

The development of the Plains comprising the following services:

- Client Services, which includes welcoming visitors and users to the Park, the dissemination of information to the public and reservations for educational interpretation activities for school and the general public;
- Communication Services, which includes promotion and advertising for the activities and services provided by the Commission and ensuring the visibility of the Commission and the federal government.

The Corporate Services includes the provision of management, administration and financial services.

#### SUMMARY OF COST OF OPERATIONS BY MAJOR TYPE

	2003	2002
	\$	\$
Grants in lieu of taxes .....	3,606,493	3,613,990
Salaries and benefits .....	2,911,067	2,621,195
Utilities, materials and supplies .....	719,331	675,309
Professional services .....	726,489	559,802
Maintenance .....	394,190	438,157
Publicity .....	132,090	108,753
Transportation and communication .....	80,090	51,073
Rental .....	25,835	19,583
Services provided without charge .....	58,000	57,044
Amortization .....	775,459	639,038
	<u>9,429,044</u>	<u>8,783,944</u>

#### 8. Employee future benefits

Employees of the Commission are entitled to specific benefits on or after termination or retirement, as provided for under their collective agreements or conditions of employment.

##### (a) Pension benefits

The Public Service Superannuation Plan required the Commission to contribute at a rate of 2.14 times the employee's contributions (2.14 in 2002). The Commission's contributions to the Plan during the year was \$313,820 (\$220,702 in 2002).

##### (b) Severance benefits

The Commission provides severance benefits to its employees. This benefit plan is not pre-funded and therefore has no assets, resulting in a plan deficit equal

to the allowance for employee severance benefits. Information about the plan is as follows:

	2003	2002
	\$	\$
Allowance for employee severance		
benefits, beginning of year .....	388,054	319,970
Expense for the year .....	53,381	76,756
Benefits paid during the year .....	(22,558)	(8,672)
Allowance for employee severance		
benefits, end of year .....	<u>418,877</u>	<u>388,054</u>

#### 9. Commitment

The Commission is committed, pursuant to a lease agreement, to provide horticultural, operational and security services in exchange for space used for its Interpretation Centre at the Musée du Québec. The initial basic rent value, subject to annual revision, is \$87,522. The lease is for 15 years, beginning on April 1, 1991.

#### 10. Contingencies

Claims have been made against the Commission totalling \$441,000 for alleged damages mainly regarding the flood of the Cap Diamant in 2000. The final outcome of these claims is not determinable and, accordingly, these items are not recorded in the accounts. In the opinion of management, the position of the Commission is defensible. Settlements, if any, resulting from the resolution of these claims will be accounted for in the year in which the liability is determined.

#### 11. Related party transactions

The Commission is related in terms of common ownership to all Government of Canada departments, and Crown Corporations. The Commission enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services, as defined previously, are provided without charge. The most significant types of services provided without charge are accommodation and banking services provided by Public Works and Government Services Canada; contributions covering employer's share of employee's insurance premiums and costs paid by Treasury Board Secretariat; workmen's compensation coverage provided by Human Resources Development Canada; salary and associated costs of legal services provided by Department of Justice and audit services provided by the Office of the Auditor General.

#### 12. Comparative figures

Some figures of the 2002 financial statements have been reclassified to conform to the presentation of 2003.

## National Research Council of Canada

MANAGEMENT RESPONSIBILITY FOR  
FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2003 and all information contained in this report rests with the management of the Corporation.

These statements have been prepared by management in accordance with Treasury Board Accounting Standards based upon generally accepted accounting principles, using management's best estimates and judgements where appropriate. Readers of these statements are cautioned that the financial statements are not necessarily complete; certain assets, liabilities and expenses are only recorded at a government-wide level at this time. These statements should be read in conjunction within the context of the significant accounting policies set out in the Notes.

Management has developed and maintains books, records, internal controls and management practices designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, resources are managed economically and efficiently in the attainment of corporate objectives, and that all transactions are in accordance with the *Financial Administration Act* and regulations as well as department policies and statutory requirements.

Approved by:

DR. ARTHUR J. CARTY  
*President*

J.G. SÉGUIN  
*Senior Financial Officer*

May 30, 2003

STATEMENT OF FINANCIAL POSITION  
(UNAUDITED) AS AT MARCH 31  
(in thousands of dollars)

	2003	2002		2003	2002
<b>ASSETS</b>			<b>LIABILITIES AND GOVERNMENT OF CANADA EQUITY</b>		
<b>Financial assets</b>			<b>Liabilities</b>		
Accounts receivable -			Accounts payable and		
non-tax revenue (Schedule 1) .....	17,036	20,127	accrued liabilities (Schedule 5) .....	113,118	105,049
Less: allowance for doubtful accounts .....	1,038	1,115	Allowances for employee benefits .....	28,392	31,299
	15,998	19,012	Deferred revenue (Schedule 6) .....	27,835	26,053
Investment - H.L. Holmes Fund			Other liabilities (Schedule 7) .....	5	332
(Schedule 2) .....	3,711	3,256	<b>Total liabilities</b> .....	<b>169,350</b>	<b>162,733</b>
Accountable advances to employees .....	65	109			
Other loans and advances .....	20,522	47	<b>Equity</b>		
<b>Total financial assets</b> .....	<b>40,296</b>	<b>22,424</b>	Government equity, beginning of year .....	221,887	202,806
			Add: adjustment for		
<b>Non-financial assets</b>			post-capitalization		
Prepaid expenses (Schedule 3) .....	10,814	9,645	of assets .....		21,263
Inventories held for consumption .....	3,601	3,448	Endowment account - H.L. Holmes Fund .....		3,256
Capital assets (Schedule 4) .....	934,464	820,270	Net cash provided by Government .....	646,123	509,639
Less: accumulated amortization .....	505,565	471,167	Deduct: net operating deficit .....	553,750	515,077
<b>Total non-financial assets</b> .....	<b>443,314</b>	<b>362,196</b>	Government equity, end of year .....	<b>314,260</b>	<b>221,887</b>
			<b>Total liabilities and Government equity</b> .....	<b>483,610</b>	<b>384,620</b>
<b>Total assets</b> .....	<b>483,610</b>	<b>384,620</b>			

The accompanying notes and schedules form an integral part of these statements.

# National Research Council of Canada— Continued

## STATEMENT OF OPERATIONS (UNAUDITED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
<b>Revenues (Schedule 9)</b>		
Sales of goods and services to parties outside the Government .....	74,779	63,666
Sales of goods and services to parties within the Government .....	4,775	4,216
Revenues from joint research projects and cost sharing agreements .....	16,874	22,825
Other revenues .....	4,824	97
<b>Total revenues .....</b>	<b>101,252</b>	<b>90,804</b>
<b>Expenses (Schedule 10)</b>		
Transfer payments .....	147,170	149,080
<b>Program expenses</b>		
Personnel operating expenses .....	295,142	270,862
Operating and maintenance expenses .....	169,294	146,690
Amortization expenses on capital assets (Schedule 4) .....	41,410	38,333
Loss on disposal of physical assets .....	217	119
Loss on foreign exchange .....		134
Loss on foreign exchange revaluations at year-end .....	141	23
Bad debts .....	1,030	550
Losses on write-offs and write-downs .....	598	90
<b>Total program expenses .....</b>	<b>507,832</b>	<b>456,801</b>
<b>Total expenses .....</b>	<b>655,002</b>	<b>605,881</b>
<b>Net results (deficit) .....</b>	<b>(553,750)</b>	<b>(515,077)</b>
Net assets / liabilities, beginning of year .....	221,887	202,806
Add: adjustment to equity for post-capitalization of assets .....		21,263
Endowment account of H.L. Holmes .....		3,256
Net cash provided by Government .....	646,123	509,639
<b>Net assets / liabilities at end of year .....</b>	<b>314,260</b>	<b>221,887</b>

The accompanying notes and schedules form an integral part of these statements.

## STATEMENT OF CASH FLOW (UNAUDITED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
<b>Net results (deficit) .....</b>	<b>(553,750)</b>	<b>(515,077)</b>
<b>Deduct: non-cash items included in net results</b>		
Amortization of capital assets .....	41,410	38,333
Losses on write-offs and write-downs .....	598	90
Net loss on disposal of physical assets .....	217	119
<b>Statement of financial position adjustments</b>		
Change in liabilities .....	6,617	73,367
Change in cash, receivables, prepayments, inventories, prepaid expenses and deferred charges .....	(19,321)	(17,473)
Adjustment to equity: H.L. Holmes endowment .....		3,256
Post-capitalization of fixed assets .....		21,263
Net Equity Advance .....	(5,438)	
<b>Cash applied to operating activities .....</b>	<b>(529,667)</b>	<b>(396,122)</b>
<b>Investing activities</b>		
Net acquisitions of capital assets .....	(50,430)	(67,818)
Work-in-progress .....	(66,026)	(42,443)
Increase in investment .....		(3,256)
<b>Net cash provided by Government .....</b>	<b>(646,123)</b>	<b>(509,639)</b>

The accompanying notes and schedules form an integral part of these statements.

## National Research Council of Canada— Continued

### NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)

#### 1. Authority and objectives

The National Research Council of Canada exists under the *National Research Council Act* of 1966-67 and is a departmental corporation named in Schedule 2 of the *Financial Administration Act*. The objectives of the Council are to create, acquire and promote the application of scientific and engineering knowledge to meet Canadian needs for economic, regional and social development and to promote and provide for the use of scientific and technical information by the people and Government of Canada to meet Canadian needs for economic, regional and social development.

#### 2. Sources of funding

The National Research Council is primarily financed by the Government of Canada through Parliamentary appropriations and statutory authority. The latter gives the Council authority to spend revenues earned through collaborative research agreements and from fees-for-service-work, sales of publications, rentals of laboratory space, and license fees.

#### 3. Significant accounting policies

- (a) These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board Accounting Standards. These standards are based on generally accepted accounting principles in Canada. The primary source of the accounting principles is from the recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants supplemented by the recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants for situations not covered by the Public Sector Accounting Board. Readers of these statements are cautioned that the introduction of accrual accounting at the departmental level is evolutionary. Not all assets, liabilities and expenses applicable to the department are recorded at the departmental level at this time. As such, the financial statements are not necessarily complete. The accompanying notes provide additional detail and should be read with care. All such assets, liabilities and expenses are recorded at a government-wide level in the financial statements of the Government of Canada.
- (b) Appropriations provided to the department do not parallel financial reporting according to generally accepted accounting principles. They are based in large part on cash flow requirements. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same as those provided through

appropriations from Parliament. Schedule 12 to these financial statements provides information regarding the source and disposition of these authorities. Schedule 13 provides a high-level reconciliation between the two bases of reporting.

- (c) All departments including agencies and departmental corporations operate within the Consolidated Revenue Fund (CRF). The Receiver General for Canada administers the CRF. All cash receipts are deposited to the CRF and all cash disbursements made by the Council are paid from the CRF. Net cash provided by the Government is the difference between all cash receipts and all cash disbursements including transactions between other departments.
- (d) Revenue and expense transactions and any related asset and liability accounts between sub-activities within the Council have been eliminated.
- (e) Revenues are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues. Revenues that have been received but not yet earned are disclosed in Schedule 6 – Deferred Revenues.
- (f) Expenses are recorded when the underlying transaction or expense occurred subject to the following:
  - Grants are recognized in the year in which payment is due or in which the recipient has met the eligibility criteria.
  - Contributions are recognized in the year in which the recipient has met the eligibility criteria.
  - Employee termination benefits are expensed as paid. The department does not record any estimated accruals. Accruals for these benefits are recognized in the consolidated financial statements of the Government of Canada.
  - Vacation pay and overtime are expensed in the year that the entitlement occurs.
  - Contributions to superannuation plans are recognized in the period that the contributions are made. The department does not record actuarial surpluses nor deficiencies; these are recognized in the consolidated financial statements of the Government of Canada.
  - Environmental liabilities are not recognized in the departmental books of accounts but are recognized in the consolidated financial statements of the Government of Canada.



# National Research Council of Canada— Continued

## NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Continued

- Services provided without charge by other Government departments are not recorded as operating expenses. The following are the more significant types of services provided without charge: banking services provided by Public Works and Government Services Canada; contributions covering the employer's share of employee insurance premiums and costs paid by Treasury Board Secretariat; workmen's compensation coverage provided by Human Resources Canada; salary and associated costs of legal services provided by Department of Justice; and audit services provided by the Office of the Auditor General. In fiscal 2002–03, these services amounted to about \$15.0 million.
- (g) Receivables are stated at amounts expected to be ultimately realized. A provision is made for receivables where recovery is considered uncertain.
- (h) Inventories are valued as follows:
  - Not for re-sale—Inventories not for re-sale comprise spare parts and supplies that are held for future program delivery. Such inventories are valued using the moving-weighted-average method. Inventoried items no longer having service potential are valued at the lower of cost or net realizable value.
  - For re-sale—Costs relating to inventories for resale are expensed when acquired and therefore no cost of sales is recognized.
- (i) Intangible assets, such as patents, are not capitalized but expensed when paid. All other capital assets and leasehold improvements having an initial cost of \$5,000 or more are recorded at their acquisition cost in accordance with the Public Sector Accounting Board Recommendations. The capitalization of software and leasehold improvements was done on a prospective basis from April 1, 2001. Capital assets do not include any intangibles, works of art and historical treasures that have cultural, aesthetic or historical value nor any similar assets located in museums. Depreciable capital assets are amortized using the straightline method based on their estimated useful life as follows:

<u>Asset Class</u>	<u>Amortization Period</u>
Buildings and facilities	25 years
Works and infrastructure	25 years
Equipment and office furniture	5 years
Machinery and equipment	10 years
Informatics hardware	5 years
Informatics software	5 years
Vehicles	5 years
Aircraft	10 years

- (j) Equity investments are not recognized as assets but as revenue upon the sale of the equity in accordance with the Receiver General of Canada and the Treasury Board Secretariat directives.
  - (k) Transactions in foreign currency are translated into Canadian dollar equivalents using the rates of exchange in effect at the time of the transactions. Assets and liabilities denominated in foreign currencies at year-end are translated using the applicable exchange rates in effect on March 31<sup>st</sup>.
4. Changes in accounting policies

In previous years, the Council prepared its financial results in terms of source and disposition of appropriations. This is the first year that a set of financial statements including a Statement of Financial Position, Statement of Operations and a Statement of Cash Flow has been prepared on a full accrual-accounting basis. It is neither practical nor possible for the Council to show comparative amounts because the information is not available and any estimation of previous years would not be able to be substantiated with any degree of precision.

### 5. Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant item where estimates are used is amortization of assets.



# National Research Council of Canada— Continued

## NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Continued

### 6. Contractual commitments

Commitments are comprised of contractual and other long-term obligations due and payable in subsequent years. As at March 31, 2003, the NRC had the following outstanding commitments:

<u>Fiscal Year</u>	<u>Grants and contributions (in millions of dollars)</u>
2003–2004	51
2004–2005	51
2005–2006	31
2006–2007	31
2007–2008	31

Significant commitments for the four-year period included in the above are:

James Clerk Maxwell Telescope	5
Gemini Twin Telescope Project	33
Tri-University Meson Facility	137
Canada-France-Hawaii Telescope Corporation	20

### 7. Contingent liabilities

A contingent liability is a potential liability which may become a liability when one or more future events occur or fail to occur. Contingent liabilities are not recognized on the Council's financial statement as a liability until the amount of the liability is firmly established. As at March 31, 2003 there were seventeen legal actions pending for which no liability is recognized.

### SCHEDULE 1 RECEIVABLES - NET OF ALLOWANCES (UNAUDITED) AS AT MARCH 31

	2003			2002		
	Other gov. depts.	External parties	Total	Other gov. depts.	External parties	Total
	(in thousands of dollars)					
Accounts receivable .....		14,682	14,682		16,510	16,510
Accrued receivables .....		1,795	1,795		1,069	1,069
Refunds of program expenses .....		28	28		12	12
Other receivables .....			531	2,536		2,536
Sub-total .....	531	16,505	17,036	2,536	17,591	20,127
Less: allowance for doubtful accounts .....		1,038	1,038		1,115	1,115
Total accounts receivable - net .....	531	15,467	15,998	2,536	16,476	19,012

### SCHEDULE 2 INVESTMENT - H.L. HOLMES FUND (UNAUDITED) AT MARCH 31

This account was established pursuant to paragraph 5(1)(f) of the *National Research Council Act* to record the residue of the estate of the late H.L. Holmes. Up to two thirds of the funds yearly net income from the fund is used to finance the H.L. Holmes award on an annual basis. The award provides the opportunity to post-doctoral students to study at world famous graduate schools or research institutes under outstanding research persons.

	2003	2002
	(in thousands of dollars)	
Investment at beginning of period, April 1 .....	3,256	3,256
Net income during year .....	455	
Investment at end of period, March 31 .....	3,711	3,256

### SCHEDULE 3 PREPAID EXPENSES (UNAUDITED) AT MARCH 31

	2003	2002
	(in thousands of dollars)	
Subscriptions (journals, magazines, libraries, etc) .....	9,852	9,361
Memberships (professional and scientific associations, credit bureaus, etc.) .....	962	284
Total .....	10,814	9,645

## National Research Council of Canada—

Continued

NOTES TO THE FINANCIAL STATEMENTS  
(UNAUDITED)—Continued

## SCHEDULE 4

## FIXED ASSETS (UNAUDITED)

Fixed assets (1)	Depreciation rate (2)	Opening balance April 1, 2002	Additions during year	Deletions during year		Closing balance March 31, 2003
	%			Disposals	Write-off\$	
(in thousands of dollars)						
Land .....	*	9,632	1,280			10,912
Buildings .....	4	294,249	145		23	294,371
Facilities <sup>(1)</sup> .....	4					
Works and infrastructure .....	4	16,910				16,910
Machinery and equipment .....	20	360,280	48,950	4,028	1,495	403,707
Informatics equipment .....	20	83,735	5,876	3,207	744	85,660
Informatics software <sup>(4)</sup> .....	20	666	1,348	41		1,973
Aircrafts .....	10	9,909				9,909
Motor vehicles .....	20	2,445	280	173		2,552
Buildings under construction .....	*	40,341	61,802	37		102,106
Works in progress .....	*	1,370	2,779			4,149
In-house software .....	*		1,183			1,183
Other .....	*	732	336	36		1,032
Total .....		820,269	123,979	7,522	2,262	934,464

## AMORTIZATION SCHEDULE

Fixed assets (1)	Depreciation rate (2)	Accumulated depreciation April 1, 2002 (5)	Adjustments for:		Depreciation for the year	Accumulated depreciation March 31, 2003
	%		Disposals	Write-offs		
(in thousands of dollars)						
Buildings .....	4	155,791		17	11,598	167,372
Facilities .....	4					
Works and infrastructure .....	4	8,798			594	9,392
Machinery and equipment .....	20	229,802	1,605	1,239	22,067	249,025
Informatics equipment .....	20	66,858	3,237	743	6,180	69,058
Informatics software .....	20	45	3		245	287
Aircrafts .....	10	8,138			491	8,629
Motor vehicles .....	20	1,735	168		235	1,802
Total .....		471,167	5,013	1,999	41,410	505,565

## Notes

\* Not available.

(1) Capital assets do not include any intangibles, works of art and historical treasures that have cultural, aesthetic or historical value or any similar assets located in museums.

(2) The straight-line method of depreciation is used.

(3) The fixed assets in this category include facilities and production equipment having a nominal value of one dollar. There are 44 items consisting, for the most part, of testing facilities, laboratories and specialized equipment. At statement date, these assets had not yet been appraised.

(4) Informatics software was capitalized only from April 1, 2001 in accordance with Treasury Board Secretariat policies.

(5) The accumulated depreciation opening balance includes all the adjustments made during the year for the post-capitalization of assets.

# National Research Council of Canada— Continued

## NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Continued

### SCHEDULE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES (UNAUDITED) AT MARCH 31

	2003	2002
	(in thousands of dollars)	
Accounts payable at year-end .....	2,798	93,791
Accrued salaries and wages .....	89,086	1,486
Withholding tax .....	13	
Other payables to other Government departments .....	17,720	6,860
Goods and services tax (including HST) payable to CCRA .....	306	425
Provincial sales tax, excluding HST .....	78	152
Contractors' holdbacks .....	3,117	2,335
Total .....	<u>113,118</u>	<u>105,049</u>

### SCHEDULE 6 DEFERRED REVENUES (UNAUDITED) AT MARCH 31

	2003	2002
	(in thousands of dollars)	
Deferred revenues .....	5,056	5,832
Deferred revenues - specified purpose accounts .....	22,779	20,221
Total .....	<u>27,835</u>	<u>26,053</u>

### SCHEDULE 7 OTHER LIABILITIES (UNAUDITED) AT MARCH 31

	2003	2002
	(in thousands of dollars)	
General suspense accounts .....	3	331
Garnished salaries .....	2	1
Total .....	<u>5</u>	<u>332</u>

### SCHEDULE 9 NON-TAX REVENUES (UNAUDITED) FOR THE YEAR ENDED MARCH 31

	2003	2002
	(in thousands of dollars)	
Sales of goods and services to parties outside the Government		
Rights and privileges .....	7,240	4,539
Lease and use of property .....	2,075	2,036
Services of a non-regulatory nature .....	1,412	1,534
Sales of goods and information products .....	10,771	5,648
Other fees and charges .....	53,281	49,909
	<u>74,779</u>	<u>63,666</u>
Sales of goods and services to parties within the Government		
Rights and privileges .....	613	607
Lease and use of property .....	15	111
Services of a non-regulatory nature .....	4,082	3,421
Sales of goods and information products .....	65	77
	<u>4,775</u>	<u>4,216</u>
Gains on disposal of non-capital assets to outside parties .....	308	93
Interest on overdue accounts receivable .....		4
Interest H.L. Holmes Fund .....	456	
Revenues from joint project and cost sharing agreements .....	16,874	22,825
Post Capitalization Revenue .....	4,060	
Total .....	<u>101,252</u>	<u>90,804</u>

# National Research Council of Canada— Continued

## NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Continued

### SCHEDULE 10 EXPENSES (UNAUDITED) FOR THE YEAR ENDED MARCH 31

	2003	2002
	(in thousands of dollars)	
Transfer payments		
Other transfers to individuals . . . . .	142	
Industrial development payments . . . . .	140,114	142,846
Other transfers to international organisations . . . . .	6,914	6,234
.....	<u>147,170</u>	<u>149,080</u>
Personnel operating expenses		
Salaries and wages (including allowances) . . . . .	246,366	236,038
Employer contribution costs . . . . .	48,776	34,824
.....	<u>295,142</u>	<u>270,862</u>
Operating and maintenance expenses . . . . .	<u>169,294</u>	<u>146,690</u>
Amortization expenses on capital assets (Schedule 4)		
Buildings and facilities . . . . .	11,598	11,597
Works and infrastructure . . . . .	593	593
Machinery and equipment . . . . .	22,067	19,034
Informatics equipment . . . . .	6,180	6,385
Informatics purchased and developed software . . . . .	246	59
Aircraft . . . . .	491	464
Motor vehicles . . . . .	235	201
.....	<u>41,410</u>	<u>38,333</u>
Loss on disposal of physical assets . . . . .	217	119
Loss on foreign exchange . . . . .		133
Loss on foreign exchange revaluations at year-end . . . . .	141	23
Interest on overdue suppliers accounts . . . . .		1
Bad debts . . . . .	1,030	550
Losses on write-offs and write-downs . . . . .	598	90
Total . . . . .	<u>655,002</u>	<u>605,881</u>

# National Research Council of Canada— Continued

## NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Continued

### SCHEDULE 12

#### SOURCE AND DISPOSITION OF AUTHORITIES (APPROPRIATIONS) FOR THE YEAR ENDED MARCH 31

Source of authorities	Total available for use in the CY	Used in the CY	Lapsed or (overexpended)	Available for use in subsequent years	Used in the PY
	(in thousands of dollars)				
Operating expenditures.....	336,027	332,501	3,526		310,871
Capital expenditures.....	98,431	98,378	53		66,983
Grants and contributions.....	147,240	147,188	52		149,785
Spending of revenues pursuant to paragraph 5 (1)(e) of the <i>National Research Council Act</i> .....	99,904	91,304		8,600	77,934
Contributions to employee benefit plans.....	48,776	48,776			34,824
Spending of proceeds from the disposal of surplus Crown assets.....	748	730		18	851
Program total (Budgetary).....	731,126	718,877	3,631	8,618	641,248

#### SOURCE AND DISPOSITION OF AUTHORITIES (APPROPRIATIONS) BY BUSINESS LINE FOR THE YEAR ENDED MARCH 31

Business lines	Total available for use in the CY	Used in the CY	Lapsed or (overexpended)	Available for use in subsequent years	Used in the PY
	(in thousands of dollars)				
Research and technology innovation.....	460,025	429,084	27,563	3,378	378,848
Support for innovation and the national science and technology infrastructure.....	183,021	179,558	(1,392)	4,855	172,349
Program management.....	88,080	110,235	(22,540)	385	90,051
Program total (Budgetary).....	731,126	718,877	3,631	8,618	641,248



# National Research Council of Canada— Concluded

## NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Concluded

### SCHEDULE 13

#### RECONCILIATION OF NET RESULTS TO APPROPRIATIONS USED (UNAUDITED) FOR THE YEAR ENDED MARCH 31

	2003	2002
	(in thousands of dollars)	
Net results (Deficit) .....	553,750	515,077
Adjustments for items not affecting appropriations		
Less:		
Amortization of capital assets .....	(41,410)	(38,333)
Trust fund .....	(18,102)	(18,330)
Vacation pay .....	2,907	(9,507)
Bad debt write-offs .....	(1,030)	(550)
Loss on foreign exchange .....	(141)	(157)
Net loss on disposal of assets .....	(217)	(119)
Loss on write-off and write-down of assets .....	(598)	(40)
Sub-total .....	(58,591)	(67,036)
Add:		
Revenues .....	101,252	90,804
Reallocation of capital asset expenditures .....	66,751	42,041
Prepayments .....	1,168	9,645
Adjustment of previous year's accounts payable - PAYE .....	1,475	3,295
Adjustment of prior years expenditures .....	98	929
Year-end adjustment for outstanding invoices (expenditures) .....	3,190	173
Sub-total .....	173,934	146,887
Adjustments for items affecting appropriations		
Add:		
Capital acquisitions .....	49,631	46,156
Inventory purchased .....	153	126
Advances .....		38
Sub-total .....	49,784	46,320
Total appropriations used .....	718,877	641,248

## National Round Table on the Environment and the Economy

### MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The objectivity and the integrity of the financial statements and related information presented in this annual report are the responsibility of management and have been examined by the Executive Committee of the Round Table.

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board of Canada standards based on Canadian generally accepted accounting principles. These statements should be read within the context of the significant accounting policies set out in the notes.

Management has developed and maintains books, records, internal controls and management practices, designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, resources are managed economically and efficiently in the attainment of the Round Table's objective and that transactions are in accordance with the *Financial Administration Act* and regulations as well as department policies and statutory requirements. Management also seeks to assure the objectivity and integrity of the information in the financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The transactions and financial statements of the Round Table have been audited by the Auditor General of Canada, the independent auditor for the Government of Canada.

Approved by:

DAVID J. MCGUINITY

*President and Chief Executive Officer*

EUGENE NYBERG

*Corporate Secretary and Director of Operations*

Ottawa, Canada  
June 26, 2003

### AUDITOR'S REPORT

TO THE NATIONAL ROUND TABLE ON THE ENVIRONMENT  
AND THE ECONOMY  
AND THE PRIME MINISTER

I have audited the statement of financial position of the National Round Table on the Environment and the Economy as at March 31, 2003 and the statements of operations, equity of Canada and cash flows for the year then ended. These financial statements are the responsibility of the Round Table's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Round Table as at March 31, 2003 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Sylvain Ricard, CA  
Principal

for the Auditor General of Canada

Ottawa, Canada  
June 26, 2003

# National Round Table on the Environment and the Economy—Continued

## STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

	2003	2002		2003	2002
	\$	\$		\$	\$
<b>ASSETS</b>			<b>LIABILITIES AND EQUITY OF CANADA</b>		
Financial assets			Current liabilities		
Due from Consolidated Revenue Fund .....	239,831	850,733	Accounts payable and accrued liabilities (Note 6) .....	354,449	978,644
Receivables (Note 4) .....	8,745	51,235	<b>EQUITY OF CANADA</b> .....	<b>365,787</b>	<b>396,907</b>
Publication inventory for resale .....	50,018	62,642			
	298,594	964,610			
Non-financial assets					
Prepayments .....	18,538	12,765			
Capital assets (Note 5) .....	403,104	398,176			
	421,642	410,941			
<b>Total assets</b> .....	<b>720,236</b>	<b>1,375,551</b>	<b>Total liabilities and Equity of Canada</b> .....	<b>720,236</b>	<b>1,375,551</b>

Commitments (Note 8)

The accompanying notes form an integral part of these statements.

Approved by:

HARVEY L. MEAD  
ChairDAVID J. McGUINTY  
President and CEO

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2003	2002
	\$	\$
<b>Revenues</b>		
Funding from other Government departments (Note 3) .....	82,636	1,289,000
Donations and cost-sharing revenues (Note 7) .....	7,500	283,155
Sale of publications .....	3,857	9,184
<b>Total revenues</b> .....	<b>93,993</b>	<b>1,581,339</b>
<b>Expenses</b>		
Operating		
Salaries and employee benefits .....	2,263,240	2,002,706
Professional and special services .....	1,706,469	2,493,589
Rentals .....	410,209	325,552
Transportation and communication .....	405,914	861,078
Publications .....	374,752	764,076
Amortization .....	109,680	47,056
Furniture and equipment .....	59,530	106,300
Utilities, materials and supplies .....	42,800	51,236
Repairs and maintenance .....	26,975	22,242
	5,399,569	6,673,835
<b>Executive committee</b>		
Travel and living expenses .....	5,978	14,650
Honoraria .....	5,146	3,970
	11,124	18,620
<b>Other committees</b>		
Travel and living expenses .....	204,360	189,800
Honoraria .....	140,440	130,405
	344,800	320,205
<b>Total expenses</b> .....	<b>5,755,493</b>	<b>7,012,660</b>
<b>Net cost of operations</b> .....	<b>5,661,500</b>	<b>5,431,321</b>

Executive committee

Travel and living expenses .....

Honoraria .....

Other committees

Travel and living expenses .....

Honoraria .....

Total expenses .....

Net cost of operations .....

The accompanying notes form an integral part of these statements.

## STATEMENT OF EQUITY OF CANADA FOR THE YEAR ENDED MARCH 31

	2003	2002
	\$	\$
Equity of Canada, beginning of year .....	396,907	150,380
Net cost of operations .....	(5,661,500)	(5,431,321)
Services provided without charge (Note 3) .....	309,000	227,000
Net change in due from Consolidated Revenue Fund .....	(610,902)	(304,183)
Net cash provided by Government .....	5,932,282	5,755,031
<b>Equity of Canada, end of year</b> .....	<b>365,787</b>	<b>396,907</b>

The accompanying notes form an integral part of these statements.

# National Round Table on the Environment and the Economy—Continued

## STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

	2003	2002
	\$	\$
Operating activities		
Net cost of operations.....	5,661,500	5,431,321
Non-cash items included in cost of operations:		
Less:		
Amortization of capital assets .....	(109,680)	(47,056)
Services provided without charge .....	(309,000)	(227,000)
Statement of financial position adjustments:		
Decrease in deferred revenues .....		73,774
Decrease in accounts payable and accrued liabilities .....	624,195	190,397
Decrease in receivables .....	(42,490)	18,345
Decrease in publication inventory for resale .....	(12,624)	(4,368)
Increase in prepayments .....	5,773	8,015
Cash used in operating activities .....	5,817,674	5,443,428
Investing activities		
Acquisition of capital assets .....	114,608	311,603
Cash used in investing activities .....	114,608	311,603
Net cash provided by Government .....	5,932,282	5,755,031

The accompanying notes form an integral part of these statements.

## NOTES TO THE FINANCIAL STATEMENTS

### 1. Authority and purpose

The National Round Table on the Environment and the Economy (Round Table) was established in 1994 under the *National Round Table on the Environment and the Economy Act* and is a departmental corporation named in Schedule II of the *Financial Administration Act*. The Round Table fulfils its objective of promoting sustainable development, and the integration of the environment and economy in decision making in all sectors, by conducting studies, organizing multistakeholder "dialogues" on specific issues and economic sectors, providing advice, carrying out educational and communication activities, and by acting as a catalyst for change. Its operating expenditures are funded mainly by a budgetary lapsing authority and, to a lesser extent, from cost recovery and cost sharing for specific activities. Employee benefits are in accordance with the related statutory authorities.

### 2. Summary of significant accounting policies

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board of Canada standards based on Canadian generally accepted accounting principles. Significant accounting policies are as follows:

#### (a) Parliamentary Appropriations

The Round Table is financed mainly by the Government of Canada through Parliamentary appropriations. Parliamentary appropriations are disclosed in the Statement of Equity of Canada. Appropriations provided to the Round Table do not parallel financial reporting according to Canadian generally accepted accounting principles, as they are based in a large part on cash flow requirements. Consequently, items recognized in the Statement of Equity of Canada are not necessarily the same as those provided through appropriations from Parliament.

#### (b) Due from Consolidated Revenue Fund (CRF)

The Round Table operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Round Table is deposited to the CRF and all cash disbursements made by the Round Table are paid from the CRF. Due from the CRF represents the amount of cash that the Round Table is entitled to draw from the Consolidated Revenue Fund, without further Parliamentary appropriations, in order to discharge its liabilities.

# National Round Table on the Environment and the Economy—Continued

## NOTES TO THE FINANCIAL STATEMENTS—Continued

### (c) Pension plan

The Round Table's employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Round Table contribute equally to the cost of the Plan. The contributions represent the total obligations of the Round Table and are recognized in the accounts in the period that the contributions are made.

### (d) Receivables

These are stated at amounts ultimately expected to be realized. An allowance is made for receivables where recovery is considered uncertain.

### (e) Publication inventory for resale

An independent distributor sells the Round Table's publication inventory for resale. The distributor is entitled to a 50 percent commission fee on the sale price of each publication sold. Inventory for resale is valued at net realizable value, which is always less than cost.

### (f) Capital assets

Capital assets with an acquisition cost of \$2,000 or more are capitalized at cost and amortized over their estimated useful lives on a straight-line basis. The estimated useful life of each capital asset class is as follows:

<u>Asset class</u>	<u>Useful life</u>
Informatics equipment and purchased software	3 years
Furniture and equipment	10 years
Leasehold improvements	lower of lease term and 10 years

### (g) Services provided without charge by other Government departments

Services provided without charge by other Government departments are recorded as expenditures at their estimated cost. A corresponding amount is credited directly to the Equity of Canada.

### (h) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant item where estimates are used are amortization of capital assets and

write-down and write-offs of inventory of publications for resale.

### 3. Related party transactions

The Round Table is related in terms of common ownership to all Government of Canada departments and Crown corporations. The Round Table enters into transactions with these entities in the normal course of business and on normal trade terms.

During the year, the Round Table received funding in the amount of \$82,636 (2002 - \$1,289,000) from other Government departments for specific projects.

The Round Table also incurred expenses of \$1,458,289 (2002 - \$1,055,853), including \$309,000 (2002 - \$227,000) for services provided without charge. Services provided without charge include \$269,000 (2002 - \$185,000) for the rental of space, \$38,000 (2002 - \$40,000) for audit services and \$2,000 (2002 - \$2,000) for payroll administration services.

### 4. Receivables

	2003	2002
	\$	\$
Other Government departments .....	8,076	34,991
External parties .....	669	16,244
Total receivables .....	8,745	51,235

### 5. Capital assets

	Cost as at April 1, 2002	Acquisitions	Cost as at March 31, 2003
	\$	\$	\$
Leasehold improvements ...	182,521	65,011	247,532
Informatics and purchased software .....	217,751	17,630	235,381
Furniture and equipment .....	142,226	31,967	174,193
	542,498	114,608	657,106
	Accumulated amortization	Net book value at March 31, 2003	Net book value at April 1, 2002
	\$	\$	\$
Leasehold improvements ...	44,283	203,249	179,491
Informatics and purchased software .....	146,297	89,084	124,034
Furniture and equipment .....	63,422	110,771	94,651
	254,002	403,104	398,176

Amortization expense for the year ended March 31, 2003 is \$109,680 (2002 - \$47,056).



# National Round Table on the Environment and the Economy—Concluded

## NOTES TO THE FINANCIAL STATEMENTS—Concluded

### 6. Accounts payable and accrued liabilities

	2003	2002
	\$	\$
Trade .....	318,284	782,454
Other Government departments .....	36,165	196,190
Total accounts payable and accrued liabilities .....	<u>354,449</u>	<u>978,644</u>

### 7. Pension Plan

The Round Table and its employees contribute equally in the Public Service Superannuation Plan. The Round Table's contribution during the year was \$248,061 (2002 - \$208,516).

### 8. Commitments

The Round Table entered into a long-term lease for an office photocopier with a remaining value of \$47,390. The future minimum payments are as follows:

	\$
2003-2004 .....	12,100
2004-2005 .....	12,100
2005-2006 .....	12,100
2006-2007 .....	11,090

### 9. Parliamentary appropriations

The Round Table receives the majority of its funding through Parliamentary appropriations, which are based primarily on cash flow requirements. Items recognized in the Statement of Operations and Statement of Equity of Canada in one year may be funded through Parliamentary appropriations in prior and future years. Accordingly, the Round Table has different results of operations for the year on a government funding basis than on an accrual basis of accounting. These differences are reconciled below.

### (a) Reconciliation of net results of operations to total Parliamentary appropriations used:

	2003	2002
	\$	\$
Net cost of operations .....	5,661,500	5,431,321
Adjustments for items not affecting appropriations		
Less:		
Amortization .....	(109,680)	(47,056)
Services provided without charge .....	(309,000)	(227,000)
Vacation pay and compensatory time .....	(13,622)	(35,021)
Inventory used .....	(12,624)	(4,368)
Add:		
Increase in prepayments .....	5,773	8,015
	<u>5,222,347</u>	<u>5,125,891</u>
Adjustments for items affecting appropriations:		
Add:		
Capital acquisitions .....	114,608	311,603
Expenses to produce publications for resale .....	3,857	9,184
	<u>118,465</u>	<u>320,787</u>
Total Parliamentary appropriations used .....	<u>5,340,812</u>	<u>5,446,678</u>

### (b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used:

	2003	2002
	\$	\$
Parliamentary appropriation—Voted:		
Vote 40 and 40(b)—Operating expenditures .....	5,064,600	5,331,500
Statutory appropriation—Voted:		
Contributions to employee benefit plans .....	352,861	308,000
Publication revenue in accordance with section 29.1(1) of the <i>Financial Administration Act</i> .....	3,857	9,184
	<u>5,421,318</u>	<u>5,648,684</u>
Less: lapsed appropriations—operations .....	(80,506)	(202,006)
Total Parliamentary appropriations used .....	<u>5,340,812</u>	<u>5,446,678</u>

## Natural Sciences and Engineering Research Council

### MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements of the Natural Sciences and Engineering Research Council of Canada for the year ended March 31, 2003 and all information contained in this report rests with the management of the Council.

We have prepared these financial statements in accordance with Treasury Board of Canada accounting standards which are based upon Canadian generally accepted accounting principles, using management's best estimates and judgements where appropriate. These statements should be read within the context of the significant accounting policies set out in Note 2 of the financial statements.

To fulfil these accounting and reporting responsibilities, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with these financial statements.

The Council's Common Administrative Services Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with the *Financial Administration Act* and the prescribed regulations, and are properly recorded and controlled so as to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The accounting system and financial statements of the Council have evolved over the years to meet the changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures relating to those programs.

Management presents these financial statements to the Auditor General of Canada who audits them and provides an independent opinion, which has been appended to the financial statements.

Approved by:

DANIEL GOSSELIN  
Director of Finance  
(Senior Full-time Financial Officer)

MICHEL CAVALLIN  
Director General  
Common Administrative Services Directorate  
(Senior Financial Officer)

May 30, 2003

### AUDITOR'S REPORT

TO THE NATURAL SCIENCES AND ENGINEERING RESEARCH COUNCIL AND THE MINISTER OF INDUSTRY

I have audited the Statement of Financial Position of the Natural Sciences and Engineering Research Council as at March 31, 2003 and the statements of operations, net liabilities and cash flow for the year then ended. These financial statements are the responsibility of the Council's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Council as at March 31, 2003 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Richard Flageole, FCA  
Assistant Auditor General  
for the Auditor General of Canada

Ottawa, Canada  
May 30, 2003

# Natural Sciences and Engineering Research Council—Continued

## STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31

(in thousands of dollars)

	2003	2002		2003	2002
ASSETS			LIABILITIES		
Financial assets			Accounts payable and accrued liabilities (Note 6) . .	2,875	5,153
Due from the Consolidated Revenue Fund . . . . .	2,458	4,716	Allowances for employee vacation		
Accounts receivable (Note 4) . . . . .	661	1,471	and compensatory benefits . . . . .	1,056	997
Advances . . . . .	1,253	341	Other liabilities (Note 7) . . . . .	924	1,123
Total financial assets . . . . .	4,372	6,528	Allowance for employee		
Non-financial assets			severance benefits (Note 8) . . . . .	3,015	2,659
Prepaid expenses . . . . .	74	66	Total liabilities . . . . .	7,870	9,932
Capital assets (Note 5) . . . . .	3,496	2,840	Net assets / (liabilities) . . . . .	72	(498)
Total non-financial assets . . . . .	3,570	2,906			
	7,942	9,434		7,942	9,434

Commitments (Note 10)

The accompanying notes form an integral part of these financial statements.

Approved by the Council:

THOMAS A. BRZUSTOWSKI  
President

MICHEL CAVALLIN  
Director General  
Common Administrative Services Directorate

# Natural Sciences and Engineering Research Council—Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
<b>Revenues</b>		
Interest on overdue accounts receivable .....	2	
Gain on sale of surplus		6
Crown assets .....		6
<b>Total revenues .....</b>	<b>2</b>	<b>6</b>
<b>Expenses</b>		
Grants and scholarships		
Discovery grants .....	320,873	304,263
Research partnerships .....	150,629	137,972
Training scholarships and fellowships .....	91,733	81,973
Canada research chairs .....	47,425	27,025
General support .....	5,079	4,275
	615,739	555,508
Operations (Note 11)		
Salaries and employee benefits .....	22,198	19,108
Professional and special services .....	6,064	5,124
Transportation and communications .....	3,396	3,122
Rentals .....	1,977	1,915
Information .....	1,758	2,144
Amortization of capital assets .....	1,012	755
Utilities, materials		
and supplies .....	788	1,305
Repair and maintenance .....	691	392
	37,884	33,865
<b>Total expenses .....</b>	<b>653,623</b>	<b>589,373</b>
Refunds of previous years' expenditures and other adjustments .....	(741)	(1,240)
<b>Net cost of operations .....</b>	<b>652,880</b>	<b>588,127</b>

The accompanying notes form an integral part of these financial statements.

## STATEMENT OF NET ASSETS/LIABILITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Net liabilities, beginning of year .....	(498)	(1,513)
Net cost of operations .....	(652,880)	(588,127)
Services provided without charge by other Government departments (Note 11) .....	2,868	2,698
Net cash provided by Government (Note 3c) .....	652,840	586,328
Change in due from the Consolidated Revenue Fund .....	(2,258)	116
<b>Net assets / (liabilities), end of year .....</b>	<b>72</b>	<b>(498)</b>

The accompanying notes form an integral part of these financial statements.

## STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
<b>Operation activities</b>		
Net cost of operations .....	652,880	588,127
Non-cash items		
included in net cost of operations:		
Gain on sale of surplus		
Crown assets .....		6
Bad debt expense .....	(3)	
Amortization of capital assets (Note 5) .....	(1,012)	(755)
Services provided without charge by other Government departments (Note 11) .....	(2,868)	(2,698)
<b>Statement of financial position adjustments:</b>		
Variation in accounts receivable .....	(810)	904
Variation in advances .....	912	330
Variation in prepaid expenses .....	8	(103)
Variation in accounts payable and accrued liabilities .....	2,278	(1,338)
Variation in allowances for employee vacation and compensatory benefits .....	(59)	(289)
Variation in other liabilities .....	199	117
Variation in allowance for employee severance benefits .....	(356)	(270)
<b>Cash used in operating activities .....</b>	<b>651,169</b>	<b>584,031</b>
<b>Investing activities</b>		
Proceeds from disposal of surplus Crown assets .....		(6)
Acquisitions of capital assets (Note 5) .....	1,671	2,303
Cash used in investing activities .....	1,671	2,297
<b>Net cash provided by Government .....</b>	<b>652,840</b>	<b>586,328</b>

The accompanying notes form an integral part of these financial statements.

## Natural Sciences and Engineering Research Council—Continued

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and objective

The Natural Sciences and Engineering Research Council (NSERC) was established in 1978 by the *Natural Sciences and Engineering Research Council Act*, and is a departmental corporation named in Schedule II to the *Financial Administration Act*. Its objective is to promote discovery and innovation and support both research and the provision of highly qualified personnel in the natural sciences and engineering.

The Council supports both basic university research through research grants and project research through partnerships of universities with industry, as well as the advanced training of highly qualified people in both areas through scholarships and fellowships.

The Council's grants, scholarships, and operating expenditures are funded by budgetary lapsing authorities. Employee benefits are funded by statutory authorities.

#### 2. Summary of significant accounting policies

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board of Canada accounting standards. These standards are based upon Canadian generally accepted accounting principles. The most significant accounting policies are as follows:

##### (a) Parliamentary appropriations

The Government of Canada finances the Council through Parliamentary appropriations. Appropriations provided to the Council do not parallel financial reporting according to generally accepted accounting principles. They are based in large part on cash flow requirements. Items recognized in the Statement of Operations and the Statement of Financial Position are not necessarily the same as those provided through appropriations from Parliament. Note 3 provides information regarding the source and disposition of these authorities and a high-level reconciliation between the two bases of reporting.

##### (b) Due from the Consolidated Revenue Fund and net cash provided by Government

The Council operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Council is deposited to the CRF and all cash disbursements made by the Council are paid from the CRF. Due from the Consolidated Revenue Fund represents the amounts of cash that the Council is entitled to draw from the CRF, without further appropriations, in order to discharge its liabilities. Net cash provided by Government is the difference between all cash receipts and all cash disbursements

including transactions between departments of the federal Government and a corresponding amount is credited directly to the net assets/(liabilities).

##### (c) Revenues

Revenues are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues.

##### (d) Expenses

Expenses are recorded when the underlying transaction or expense occurred subject to the following:

##### • Grants and scholarships

Grants and scholarships are recognized in the year in which the entitlement of the recipient has been established when the recipient has met the eligibility criteria, the commitment has been authorized and approved and the payment is due before the end of the fiscal year.

##### • Employee severance benefits

The Council provides post-retirement and post-employment benefits to its employees through a severance benefit plan. These benefit plans are not pre-funded and therefore have no assets. The Council calculates a liability and an expense for employee severance benefits using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on cessation of employment represent obligations of the Council that are normally funded through the Treasury Board Secretariat of Canada.

##### • Vacation and compensatory benefits

Vacation and compensatory pay are expensed in the year that the entitlement occurs.

##### • Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by the Council to the Plan are 2.14 times the employees' contributions on account of current service. Contributions are recognized in the period that the contributions are made. The Council is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account. Actuarial surpluses or deficiencies are recognized and recorded in the consolidated financial statements of the Government of Canada.



# Natural Sciences and Engineering Research Council—Continued

## NOTES TO THE FINANCIAL STATEMENTS—Continued

- Services provided without charge by other Government departments and agencies

Services provided without charge by other government departments and agencies are recorded as operating expenditures at their estimated fair value and a corresponding amount is credited directly to the net assets / (liabilities).

- (e) Refunds of previous years' expenditures and other adjustments

Refunds of previous years' expenditures are deducted from expenditures. These funds are remitted to the Receiver General for Canada.

- (f) Foreign currency transactions

Transactions involving foreign currencies are translated into Canadian dollars equivalents using rates of exchange in effect at the time of those transactions. Assets and liabilities denominated in foreign currencies are translated using exchange rates in effect on March 31<sup>st</sup>.

- (g) Accounts receivable

Accounts receivable are stated as amounts expected to be ultimately realized. An allowance is made for doubtful accounts from external parties for any amounts where the recovery is considered uncertain. No such provision is made for amounts owing from other Government departments.

- (h) Capital assets

Capital assets with an acquisition cost of \$2,500 or more are capitalized at cost as well as the standard furniture, equipment and desktop personal computer assigned to each employee due to the material number of such items. The capitalization of software and leasehold improvements has been done on a prospective basis from April 1, 2001. Capital assets are amortized over their estimated useful life on a straight-line basis, using a half-year rule in the year of acquisition and disposal, as follows:

Capital asset class	Amortization period
Informatics equipment including standard software issued on desktop computers	3 years
Purchased network software and in-house developed software	5 years
Other equipment	5 years
Furniture	7 years
Motor vehicles	7 years
Items acquired under capital leases	Lesser of their useful life or the term of the lease
Leasehold improvements	

- (i) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The allowance for employee severance benefits and the estimated useful lives of capital assets are the most significant items where estimates are used. Actual results could differ from those estimated.

### 3. Parliamentary appropriations

The operations of the Council are financed through Parliamentary appropriations. These appropriations are recorded when used and any amount not used lapses. Items recognized in the Statement of Operations in one year may be funded through Parliamentary appropriations in a different year. Accordingly, the Council has different net results of operations for the year on a government funding basis than on a full accrual basis of accounting. These differences are reconciled below:

# Natural Sciences and Engineering Research Council—Continued

## NOTES TO THE FINANCIAL STATEMENTS—Continued

### (a) Reconciliation of net results of operations to total Parliamentary appropriations used

	2003	2002
	(in thousands of dollars)	
Net cost of operations .....	652,880	588,127
Adjustments for items not affecting appropriations:		
Add:		
Gains on disposal of surplus Crown assets .....		6
Interest on overdue accounts receivable .....	2	
Refunds of previous years' expenditures and other adjustments .....	741	1,240
Less:		
Amortization of capital assets .....	(1,012)	(755)
Vacation and compensatory pay .....	(59)	(289)
Services provided without charge by other Government departments and agencies .....	(2,868)	(2,698)
Severance benefits .....	(356)	(270)
Adjustments for items affecting appropriations:		
Add:		
Capital acquisitions .....	1,671	2,304
Prepaid expenses .....	74	(103)
Other adjustments .....	(66)	(5)
Total Parliamentary appropriations used ...	<u>651,007</u>	<u>587,557</u>

### (b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used

	2003	2002
	(in thousands of dollars)	
Grants and scholarships		
Main estimates - Vote 95 .....	608,101	575,548
Add: supplementary estimates .....	41,500	6,935
Less: grants and scholarships lapse .....	<u>(33,862)</u>	<u>(26,975)</u>
Grants and scholarships expenditures .....	<u>615,739</u>	<u>555,508</u>
Operating expenditures		
Main estimates - Vote 90 .....	30,360	28,738
Add: supplementary estimates, salary increments .....	2,272	1,916
Less: operating lapse .....	<u>(519)</u>	<u>(1,293)</u>
Operating expenditures .....	<u>32,113</u>	<u>29,361</u>
Statutory contributions to employee benefit plans .....	<u>3,155</u>	<u>2,688</u>
Total Parliamentary appropriations used ...	<u>651,007</u>	<u>587,557</u>

### (c) Reconciliation of net cash provided by Government to Parliamentary appropriations used

	2003	2002
	(in thousands of dollars)	
Net cash provided by Government .....	652,840	586,328
Refunds of prior year's expenditures .....	741	1,240
Variation in accounts receivable .....	810	(904)
Variation in advances .....	(912)	(330)
Variation in accounts payable and accrued liabilities .....	(2,278)	1,338
Variation in other liabilities .....	(199)	(117)
Other adjustments .....	<u>5</u>	<u>2</u>
Total Parliamentary appropriations used ...	<u>651,007</u>	<u>587,557</u>

### 4. Accounts receivable

	2003	2002
	(in thousands of dollars)	
Other Government departments .....	366	1,299
Outside parties .....	311	185
Allowance for doubtful accounts .....	<u>(16)</u>	<u>(13)</u>
Total accounts receivable .....	<u>661</u>	<u>1,471</u>

# Natural Sciences and Engineering Research Council—Continued

## NOTES TO THE FINANCIAL STATEMENTS—Continued

### 5. Capital assets

Capital asset class	2003				2002
	Opening balance	Net additions for the year	Accum. Amort.	Net book value	Net book value
	(in thousands of dollars)				
Informatics . . . . .	2,694	333	(2,385)	642	733
Software . . . . .	625	1,069	(316)	1,378	562
Other equipment . . . . .	201	32	(102)	131	112
Furniture . . . . .	1,790	237	(1,358)	669	640
Leasehold improvements . . . . .	851		(175)	676	793
Total . . . . .	6,161	1,671	(4,336)	3,496	2,840

Amortization expense for the year ended March 31, 2003 is \$1,011,943 (\$754,571 in 2002).

### 6. Accounts payable and accrued liabilities

	2003	2002
	(in thousands of dollars)	
Other parties .....	2,399	4,501
Other Government departments .....	476	652
Total accounts payable and accrued liabilities .....	2,875	5,153

### 7. Other liabilities

Other liabilities represent the balance, at year-end, of the specified purpose account which includes earmarked funds held in trust for the North Atlantic Treaty Organization (NATO) and interest generated thereon. These funds must be used for the purposes for which they were received and represent a liability. The transactions related to this specified purpose account are not included in the Council's statement of operations but represent a charge to this account as the Council has simply acted as a facilitator on behalf of NATO. The amounts below are represented by deposits in the Consolidated Revenue Fund in the name of the Council. Details of changes in the account are as follows:

	2003	2002
	(in thousands of dollars)	
Balance, beginning of year .....	1,123	1,240
Funds received .....	433	460
Interest received .....	26	38
Disbursements .....	(658)	(615)
Balance, end of year .....	924	1,123

### 8. Employee future benefits

Employees of the Council are entitled to specific benefits on or after termination or retirement, as provided for under various collective agreements or conditions of employment.

#### (a) Pension benefits

The Council's contributions to the Public Service Superannuation Account during the year amounted to \$2,370,896 (\$1,819,776 in 2002).

#### (b) Severance benefits

The Council provides severance benefits to its employees. This benefit plan is not pre-funded and therefore has no assets, resulting in a plan deficit equal to the allowance for employee severance benefits. Information about the plan is as follows:

	2003	2002
	(in thousands of dollars)	
Allowance for employee severance benefits		
beginning of year .....	2,659	2,389
Expense for the year .....	424	367
Benefits paid during the year .....	(68)	(97)
Allowance for employee severance benefits, end of year .....	3,015	2,659

### 9. Grants, scholarships and other expenditures administered and disbursed for Government departments and agencies and organizations outside the Government.

Grants, scholarships and other expenditures administered and disbursed by the Council on behalf of government departments and agencies and organizations outside the Government, which are not included in the statement of operations, amounted to \$11,292,017 (\$11,718,915 in 2002). Most of these disbursements are made by the Council from funds entrusted to it by Government departments and agencies. The Council receives administrative fees in some circumstances where a significant administrative burden is incurred by the Council for the administration of certain funds on behalf of other Government departments and organizations.

## Natural Sciences and Engineering Research Council—Concluded

### NOTES TO THE FINANCIAL STATEMENTS—Concluded

#### 10. Commitments

Payments of grants and scholarships extending in future years are subject to the provision of funds by Parliament. Future years awards adjudicated prior to March 31, 2003 are payable as follows:

	(thousands of dollars)
2003-2004	414,844
2004-2005	324,064
2005-2006	186,077
2006-2007	80,060
2007-2008 and subsequent years	85,225

In addition, the nature of the Council's operating activities result in some large multi-year contracts and obligations whereby the Council will be committed to make some future payments when the services or goods are rendered. Major operating commitments that can reasonably be estimated are as follows:

	(thousands of dollars)
2003-2004	2,938
2004-2005	2,936
2005-2006	2,916
2006-2007	2,727
2007-2008 and subsequent years	16,363

#### 11. Related party transactions

The Council is related in terms of common ownership to all other Government of Canada departments, agencies and Crown Corporations. The Council enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services, as defined previously, are provided without charge.

During the year, the Council received services without charge, which are recorded at their estimated fair value in the financial statements as follows:

	2003	2002
	(in thousands of dollars)	
Accommodations provided by Public Works and Government Services Canada . . . .	1,500	1,500
Payroll and banking services provided by Public Works and Government Services Canada . . . . .	33	33
Contributions covering the employer's share of employees medical and dental insurance premiums provided by Treasury Board Secretariat . . . . .	1,269	1,090
Audit services provided by the Office of the Auditor General of Canada . .	55	64
Worker's compensation coverage provided by Human Resources Development Canada . . . .	11	11
Total services provided without charge . . . . .	2,868	2,698

#### 12. Comparative figures

The 2002 comparative figures have been reclassified to conform to the 2003 financial statement presentation.

## Parks Canada Agency

### MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The accompanying financial statements of the Parks Canada Agency are the responsibility of management and have been approved by the Executive Board of the Agency as recommended by the Finance Committee of the Agency.

These financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles and, where appropriate, they include amounts that have been estimated according to management's best judgement. Where alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. Management has prepared the financial information presented elsewhere in this annual report and has ensured that it is consistent with that provided in the financial statements.

Management has developed and maintains books of accounts, records, financial and management controls and information systems. They are designed to provide reasonable assurance that the Agency's assets are safeguarded and controlled, that resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations, the *Parks Canada Agency Act*, and internal policies of the Agency. Internal audits are conducted to assess the performance of management controls and practices.

The Agency's external auditor, the Auditor General of Canada, has audited the financial statements and has reported on her audit to the Chief Executive Officer of the Agency and to the Minister of Canadian Heritage.

Approved by:

ALAN LATOURELLE  
*Chief Executive Officer*

MIKE FAY  
*Chief Administrative Officer*

September 2, 2003

### AUDITOR'S REPORT

TO THE CHIEF EXECUTIVE OFFICER OF PARKS CANADA  
AGENCY AND TO THE MINISTER OF CANADIAN HERITAGE

I have audited the balance sheet of Parks Canada Agency as at March 31, 2003 and the statements of operations, equity of Canada and cash flow for the year then ended. These financial statements are the responsibility of the Agency's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Agency as at March 31, 2003 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Sheila Fraser, FCA  
Auditor General of Canada

Ottawa, Canada  
September 2, 2003



## Parks Canada Agency—Continued

STATEMENT OF FINANCIAL POSITION  
AS AT MARCH 31  
(in thousands of dollars)

	2003	2002		2003	2002
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current assets			Current liabilities		
Cash entitlements (Note 3)			Accounts payable and accrued liabilities		
General operations account .....	57,593	72,904	Federal Government departments and agencies ..	12,898	11,783
Specified purpose accounts .....	487	508	Others .....	54,100	68,358
	58,080	73,412		66,998	80,141
Accounts receivable .....	4,952	4,735	Deferred revenue (Note 7) .....	6,779	6,856
Inventory of consumable supplies (Note 4) .....	4,912	5,826		73,777	86,997
	67,944	83,973	Employee future benefits (Note 8) .....	39,856	35,278
Property, plant and equipment (Note 5) .....	1,458,509	1,499,655	Provision for environmental clean-up (Note 9) .....	21,809	21,084
Collections and archaeological sites (Note 6) .....	1	1		135,442	143,359
			<b>EQUITY OF CANADA .....</b>	<b>1,391,012</b>	<b>1,440,270</b>
	1,526,454	1,583,629		1,526,454	1,583,629

Contingencies and commitments (Notes 9 and 14).

The accompanying notes are an integral part of the financial statements.

Approved by:

ALAN LATOURELLE  
*Chief Executive Officer*MIKE FAY  
*Chief Administrative Officer*

## Parks Canada Agency—Continued

STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31  
(in thousands of dollars)

	2003	2002
Expenses (Note 10)		
Stewardship of National Heritage Places		
Establishing Heritage Places	14,137	14,526
Protecting Heritage Resources	130,244	131,764
Presenting Heritage Resources	51,691	49,221
	<u>196,072</u>	<u>195,511</u>
Use and enjoyment by Canadians		
Visitor services	154,566	148,476
Townsites	7,998	11,227
Through highways	25,503	24,715
	<u>188,067</u>	<u>184,418</u>
Corporate services		
Managing Parks Canada	46,623	49,184
People management	12,842	12,073
	<u>59,465</u>	<u>61,257</u>
Amortization of property, plant and equipment	77,818	77,806
Net loss on disposal of property, plant and equipment	10,083	541
Total expenses	<u>531,505</u>	<u>519,533</u>
Revenues (Note 11)	78,030	75,108
Net cost of operations (Note 12)	<u>453,475</u>	<u>444,425</u>
The accompanying notes are an integral part of these financial statements.		

STATEMENT OF EQUITY OF CANADA  
FOR THE YEAR ENDED MARCH 31  
(in thousands of dollars)

	2003	2002
Balance at beginning of year	1,440,270	1,461,046
Net cost of operations	(453,475)	(444,425)
Services provided without charge by Government departments (Note 13)	39,703	36,889
Net cash provided by Government	379,846	389,002
Change in cash entitlements	<u>(15,332)</u>	<u>(2,242)</u>
Balance at end of year	<u>1,391,012</u>	<u>1,440,270</u>
The accompanying notes are an integral part of these financial statements.		

STATEMENT OF CASH FLOW  
FOR THE YEAR ENDED MARCH 31  
(in thousands of dollars)

	2003	2002
Operating activities		
Net cost of operations	453,475	444,425
Items which do not involve cash:		
Amortization of property, plant and equipment	(77,818)	(77,806)
Net loss on disposal of property, plant and equipment	(10,083)	(541)
Services provided without charge by Government departments	(39,703)	(36,889)
Net change in non-cash working capital balances	12,524	(719)
Increase in employee future benefits	(4,578)	(91)
Increase in provision for environmental clean-up	<u>(725)</u>	<u>(6,167)</u>
Cash used in operating activities	<u>333,092</u>	<u>322,212</u>
Investing activities		
Acquisitions of and improvements to property, plant and equipment	47,485	67,157
Proceeds on disposal of property, plant and equipment	<u>(731)</u>	<u>(367)</u>
Cash used in investing activities	<u>46,754</u>	<u>66,790</u>
Net cash provided by Government	379,846	389,002
The accompanying notes are an integral part of these financial statements.		

## Parks Canada Agency—Continued

NOTES TO THE FINANCIAL STATEMENTS  
(in thousands of dollars)

## 1. Authority and Objectives

In December 1998, Parks Canada Agency was established under the *Parks Canada Agency Act* as a departmental corporation and, when carrying out its operations, it acts as an agent of Her Majesty of Canada. The Parks Canada Agency is a separate entity listed under Schedule II of the *Financial Administration Act* and reports to the Minister of Canadian Heritage. The Agency is not subject to the provisions of the *Income Tax Act*.

The Agency's mandate is to protect and present nationally significant examples of Canada's natural and cultural heritage, and foster public understanding, for present and future generations. In carrying out its mandate, the Agency delivers the program set out in the Agency's legislation and authorities.

The authorities for the programs for which Parks Canada is responsible are derived from the *Parks Canada Agency Act*, the *Canada National Parks Act*, the *Historic Sites and Monuments Act*, the *Canada National Marine Conservation Areas Act*, the *Department of Transport Act*, and the *Heritage Railway Stations Protection Act*.

## 2. Significant Accounting Policies

The Agency's financial statements are prepared in compliance with Canadian generally accepted accounting principles.

## a) Parliamentary appropriations:

The Agency is financed mainly by the Government of Canada through Parliamentary appropriations. Appropriations provided to the Agency do not parallel financial reporting according to Canadian generally accepted accounting principles, as they are based in a large part on cash flow requirements. Consequently, items recognized in the Statement of Equity of Canada are not necessarily the same as those provided through appropriations from Parliament. Note 12 provide information regarding the source and disposition of these authorities and a high-level reconciliation between the Net cost of operation and Appropriations used.

## b) Deferred revenue:

Deferred revenue includes revenues received in advance of the services to be provided and funds received from external parties for specified purposes. Deferred revenue is recognized as operational revenues when the services are provided.

## c) Inventory of consumable supplies:

Consumable supplies are stated at average cost.

## d) Property, plant and equipment:

Property, plant and equipment, excluding land, transferred to the Agency as at April 1, 1999, are recorded at their estimated historical cost, less accumulated amortization. The estimated historical cost of the assets was established by deflating the current replacement cost to the year of acquisition or construction using factors based on changes in price indices over time. This approach also took into consideration the overall asset condition and the cost of any improvements and major repair since the original acquisition or construction of the property, plant and equipment.

Property, plant and equipment, excluding land, acquired after April 1, 1999, are recorded at cost. Property, plant and equipment, excluding land, acquired at nominal cost or by donation, are recorded at market value at the time of acquisition and a corresponding amount is credited directly to the Equity of Canada. Improvements that extend the useful life or service potential are recorded at cost.

Amortization is calculated on the straight line method using rates based on the estimated useful life of the assets as follows:

<u>Asset</u>	<u>Useful life</u>
Buildings	25-50 years
Fortifications	50-100 years
Leasehold improvements	2-10 years
Improved grounds	10-40 years
Roads	40 years
Bridges	25-50 years
Canals and marine facilities	25-80 years
Utilities	20-40 years
Vehicles and equipment	3-15 years
Exhibits	5-10 years

Land is recorded using the following valuation basis. Acquired lands are recorded at historical cost. Lands acquired as a result of Confederation or the subsequent joining of a province or territory are recorded at a nominal value. Donated lands are recorded at their estimated market value at time of acquisition with a corresponding amount credited directly to the Equity of Canada.

## e) Collections and archaeological sites:

Collections and archaeological sites are recorded at nominal value.

## Parks Canada Agency—Continued

## NOTES TO THE FINANCIAL STATEMENTS—

## Continued

(in thousands of dollars)

## f) Employee future benefits:

## (i) Severance benefits:

Employee severance benefits are expensed to salary and employee benefits as the benefits accrue to employees under their respective terms of employment using the employees' salary levels at year end. The Agency's liability for employee severance benefits is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits liabilities payable on cessation of employment represent obligations of the Agency that are normally funded by future years' appropriations.

## (ii) Pension benefits:

The Agency's employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Both, the employees and the Agency contribute to the cost of the Plan. The contributions are recognized in the year incurred. The Agency is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

## g) Services provided without charge by Government departments:

Services provided without charge by Government departments are recorded as operating expenses by the Agency at their estimated fair value. A corresponding amount is credited directly to the Equity of Canada.

## h) Provision for environmental clean-up:

The Agency records a provision for environmental clean-up in situations where the Agency is obligated or is likely to be obligated to incur costs related to the remediation and removal of contaminated material from environmentally contaminated sites, and the cost can be reasonably estimated following a detailed environmental assessment.

## i) Measurement uncertainty:

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses for the year. Employee-related liabilities, estimated useful lives of property, plant and equipment, environment-

related liabilities and contingencies are the most significant items where estimates are used. Actual results could differ from those estimated.

## 3. Cash Entitlements

The Agency operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Agency is deposited to the CRF and all cash disbursements made by the Agency are paid from the CRF.

Included in cash entitlements are the following:

## a) General operations account:

Cash Entitlement for general operations represents the amount of cash that the Agency is entitled to draw from the Consolidated Revenue Fund of the Government, without further appropriations. As at March 31, 2003, the balance of the general operations account is \$57.6 million (\$72.9 million in 2002).

## b) Specified purpose accounts:

Cash Entitlement for specified purpose accounts represents money received from external organizations which must be used for the purposes for which they are received. As at March 31, 2003, the Agency has a balance of \$0.5 million (\$0.5 million in 2002) for specified purpose accounts.

## 4. Inventory of Consumable Supplies

The inventory of consumable supplies as at March 31 consists of the following:

	2003	2002
Construction material and supplies .....	712	928
Equipment, materials and supplies .....	691	929
Miscellaneous other supplies .....	639	625
Top soil, sand, gravel and other crude material ..	624	779
Printed books, publications and maps .....	551	565
Fabricated wood and metal products .....	530	686
Fuel and other petroleum products .....	512	568
Uniforms and protective clothing .....	335	223
Safety equipment .....	318	523
	<u>4,912</u>	<u>5,826</u>

## Parks Canada Agency—Continued

## NOTES TO THE FINANCIAL STATEMENTS—

## Continued

(in thousands of dollars)

## 5. Property, plant and equipment

	Closing historical cost as at March 31, 2002	Net additions for the year ended March 31, 2003 <sup>(1)</sup>	Closing historical cost as at March 31, 2003	Accumulated amortization as at March 31, 2003	Net book value as at March 31, 2003	Net book value as at March 31, 2002
Buildings, fortifications and leasehold improvements .....	686,986	8,059	695,045	395,055	299,990	306,728
Improved grounds .....	556,105	1,214	557,319	403,115	154,204	171,957
Roads .....	911,856	5,668	917,524	529,772	387,752	398,062
Bridges .....	140,781	1,656	142,437	71,012	71,425	72,099
Canal and marine facilities .....	502,356	8,210	510,566	234,593	275,973	274,963
Utilities .....	160,781	(15,904)	144,877	77,540	67,337	72,315
Vehicles and equipment .....	118,671	297	118,968	85,965	33,003	36,914
Exhibits .....	87,645	6,728	94,373	70,466	23,907	22,000
	3,165,181	15,928	3,181,109	1,867,518	1,313,591	1,355,038
Land (Note 2d)						
Acquired land .....	124,724	301	125,025		125,025	124,724
Crown land .....	1		1		1	1
Donated land .....	19,892		19,892		19,892	19,892
	144,617	301	144,918		144,918	144,617
Total property, plant and equipment .....	3,309,798	16,229	3,326,027	1,867,518	1,458,509	1,499,655

<sup>(1)</sup> Includes all acquisitions, dispositions and write-offs in the year.

The Agency owns over 27 million hectares of land, the majority of which comprise the 39 national parks and national park reserves representing 25 of the 39 natural regions of Canada. During the year, the Agency spent \$0.3 million (\$5.8 million in 2002) on the acquisition of land. The total cost of property, plant and equipment includes \$66.3 million (\$69.3 million in 2002) of construction in progress.

## 6. Collections and Archaeological Sites

Core to the Agency's mandate to protect and present nationally significant examples of our cultural heritage is the management of collections and archaeological sites. Although not capitalized like other cultural assets such as buildings or fortifications, these treasures have inestimable cultural value.

## a) Collections:

The Agency manages collections that are made up of archaeological and historical objects.

The collection of archaeological objects includes specimens and records that represent a cross-section of human habitation and activities. These holdings consist of a range of functional groups of artifacts that represent domestic activities to industrial processes and includes tools, ships' fittings, as well as soil and botanical samples.

The collection of historic objects dates from the 10<sup>th</sup> century to the present day. They encompass ethnographic material, civilian, military and fur trade items, furniture and furnishings, tools and documents.

In addition, the Agency manages a collection of reproductions including period costumes, tools and furniture that have been copied from original objects or made based on historical data.

## b) Archaeological sites:

An archaeological site encompasses surface, subsurface, or submerged remains of human activity. Archaeologists define a site by identifying the different activities that were conducted within an area. There are thousands of archaeological sites identified within Canada's 148 national historic sites, 39 national parks, and 2 marine conservation areas. The types of sites vary greatly, from Aboriginal villages, hunting camps, observation areas, and animal processing areas, to European fur trade and military posts, battlefields, shipwrecks, homesteads, and transportation and industrial sites.



## Parks Canada Agency—Continued

## NOTES TO THE FINANCIAL STATEMENTS—

## Continued

(in thousands of dollars)

## 7. Deferred Revenue

Included in the deferred revenue total of \$6.8 million (\$6.9 million in 2002) is an amount of \$6.3 million (\$6.4 million in 2002) representing the balance, at year end, for entrance fees, recreational fees, and rentals/concessions fees collected in advance.

The remaining \$0.5 million (\$0.5 million in 2002) of deferred revenue, represents monies received from external organizations which must be used for specified purposes.

## 8. Employee Future Benefits

## a) Severance benefits:

The Agency uses the actuarially determined government wide ratio for calculating the liability for employee severance benefits. The employee severance benefit liability, including the short-term portion, is determined to be \$41.4 million (\$36.4 million in 2002). The amount expensed to salary and benefits in the period was \$6.8 million (\$2.1 million in 2002).

## b) Pension benefits:

Contributions by the Agency to the Public Service Superannuation Plan of \$26.3 million (\$25.6 million in 2002) and by employees of \$11.0 million (\$10.7 million in 2002) are expensed to salary and employee benefits in the period incurred and represent the total cost under the Plan.

## 9. Contingencies

## a) Claims:

In the normal course of business, claims have been made against the Agency totaling approximately \$37.1 million, excluding interest, for alleged damages and other matters. The final outcome of these claims is not presently determinable and, accordingly, these items are not recorded in the accounts. In the opinion of management, the position of the Agency in all of these actions is defensible. Settlements, if any, resulting from the resolution of these claims will be accounted for in the year in which liability is considered likely and the cost can be reasonably estimated.

## b) Provision for environmental clean-up:

The Agency has 312 sites that are known or suspected of contamination. Based on the detailed studies conducted thus far on 259 of these sites, the Agency assesses the liability at \$21.8 million (\$21.1 million in 2002) and the contingency for environmental clean-up at \$119.5 million (\$119.5 million in 2002).

The Agency recorded a provision for environmental clean-up in situations where the Agency is likely to be obligated to the remediation and removal of contaminated material from contaminated sites. The provision is determined based on recommendations from engineering reports and based on local experience. The cost of future activities is estimated in current dollars. The final liability may be more than the current amount estimated since the overall remediation costs are unknown.

The contingency reflects the suspected costs or potential additional costs associated with situations where it is uncertain whether the Agency is obligated, or where it is unlikely that the Agency will incur full remediation costs.

## 10. Summary of Expenses by Major Classification

	2003	2002
Salaries and employee benefits .....	275,806	269,265
Amortization .....	77,818	77,806
Professional and special services .....	48,205	46,703
Utilities, materials and supplies .....	40,837	39,537
Transportation and communication .....	23,321	23,619
Accommodation provided without charge .....	13,890	13,535
Rentals .....	10,939	9,833
Payments in lieu of taxes .....	10,697	10,280
Net loss on disposal of property, plant and equipment <sup>(1)</sup> .....	10,083	541
Repairs and maintenance .....	9,461	10,201
Information .....	5,466	5,346
Grants and contributions .....	3,721	4,741
Environmental clean-up .....	725	7,864
Other miscellaneous expenses .....	536	262
	<u>531,505</u>	<u>519,533</u>

<sup>(1)</sup> As at April 1<sup>st</sup>, 2002 Treasury Board approved under section 8(c) of the *Parks Canada Agency Act*, the transfer of the Agency's property, plant and equipment with a cost of \$26.7 million to the Municipality of Jasper resulting in a loss on disposition of \$9.8 million. The remaining net loss is from the disposition of other property, plant and equipment.

## Parks Canada Agency—Continued

NOTES TO THE FINANCIAL STATEMENTS—  
Continued  
(in thousands of dollars)

## 11. Summary of Revenues by Major Classification

	2003	2002
Entrance fees .....	35,169	31,904
Recreational fees .....	18,749	16,479
Rentals and concessions .....	14,815	14,673
Other operating revenues .....	4,647	6,365
Staff housing .....	2,403	2,332
Townsites revenues .....	2,247	3,355
	<u>78,030</u>	<u>75,108</u>

## 12. Parliamentary Appropriations

## a) Appropriations used:

	2003	2002
Appropriations voted:		
Vote 110 - Program expenditures .....	381,366	372,740
Vote 115 - New parks and historic sites account .....	3,908	16,500
Statutory appropriations:		
Revenue pursuant to section 20 of the <i>Parks Canada Agency Act</i> .....	78,038	73,896
Contributions to employee benefits plan .....	40,484	33,803
Enterprise Units Revolving Fund <sup>(1)</sup> .....		(455)
Townsites Revolving Fund <sup>(1)</sup> .....		413
Total appropriations .....	<u>503,796</u>	<u>496,897</u>
Less:		
Amount available in future year .....	<u>62,753</u>	<u>26,192</u>
Appropriations used .....	<u>441,043</u>	<u>470,705</u>

<sup>(1)</sup> Treasury Board approved the repeal of Section 3 of the *Revolving Funds Act*, as at March 31, 2002 for the Revolving Funds following the assessment of their mandate and a viability review. Revolving fund expenditure are now included under vote 110 - program expenditures while revenues are reflected in operational revenue pursuant to section 20 of the *Parks Canada Agency Act*.

## b) Reconciliation to Government funding:

	2003	2002
Net cost of operations .....	453,475	444,425
Statutory revenue pursuant to section 20 of the <i>Parks Canada Agency Act</i> .....	78,038	73,896
Items not affecting funding:		
Amortization of property, plant and equipment .....	(77,818)	(77,806)
Services provided without charge by Government department .....	(39,703)	(36,889)
Net loss on disposal of property, plant and equipment .....	(10,083)	(541)
	<u>(127,604)</u>	<u>(115,236)</u>
Changes in accounts not affecting current year's funding requirements:		
New parks and historic sites account .....	(1,509)	10,594
Accounts receivable .....	239	(1,013)
Inventory of consumable supplies .....	(914)	(1,137)
Employee future benefits .....	(4,578)	(91)
Accounts payable and accrued liabilities .....	(2,133)	(1,356)
Provision for environmental clean-up .....	(725)	(6,167)
	<u>(9,620)</u>	<u>830</u>
Property, plant and equipment funded by appropriations .....	47,485	67,157
Proceeds on disposal of property, plant and equipment .....	(731)	(367)
	<u>46,754</u>	<u>66,790</u>
Appropriations used .....	<u>441,043</u>	<u>470,705</u>

## c) New Parks and Historic Sites Account:

The Government of Canada includes in its receipts and expenditures the transactions of certain consolidated accounts established for specified purposes. Legislation requires that the receipts of the specified purpose account be earmarked and that the related payments and expenses be charged against such receipts. The transactions do not represent liabilities to third parties but are internally restricted for specified purposes.

## Parks Canada Agency—Concluded

### NOTES TO THE FINANCIAL STATEMENTS—

#### Concluded

(in thousands of dollars)

Funds are provided to the New Parks and Historic Sites Account by parliamentary appropriations, proceeds from the sale of lands and buildings that are surplus to operational requirements and all general donations. Furthermore, the Minister of Finance, may, on the request of the Minister of Canadian Heritage, authorize the making of advances of up to \$10.0 million to the New Parks and Historic Sites Account. All amounts received remain in this account until eligible expenditures are made for the purpose of establishing or developing new parks or historic sites and heritage areas, in compliance with the terms and conditions set out in the *Parks Canada Agency Act* and related Treasury Board directives.

Details of activities for the fiscal year ended March 31 are highlighted in the following analysis:

	2003	2002
Available at beginning of year .....	13,128	2,534
Receipts		
Parliamentary appropriation .....	3,908	16,500
Proceeds on disposal of land and property, plant and equipment .....	429	534
Donation .....	401	
	<u>4,738</u>	<u>17,034</u>
Expenditures		
Capital expenditures .....	4,866	4,923
Contributions .....	1,381	1,517
	<u>6,247</u>	<u>6,440</u>
Available at end of year .....	<u>11,619</u>	<u>13,128</u>

### 13. Related Party Transactions

The Agency is related in terms of common ownership to all Government of Canada departments, agencies, and Crown corporations. The Agency enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises. The Agency entered into transactions with related parties for a total of \$27.4 million (\$26.3 million in 2002) for services provided by Government departments, including an amount of \$20.7 million (\$19.7 million in 2002) with Public Works and Government Services Canada for architectural and engineering services.

During the year, the Agency received services without charge which are recorded at fair value in the financial statements as follows:

	2003	2002
Contributions covering employer's share of employees' insurance premiums and costs paid by Treasury Board Secretariat .....	16,999	14,688
Accommodation provided by Public Works and Government Services Canada .....	13,890	13,535
Services provided by the Department of Canadian Heritage for information management, information technology, finance, human resource and administrative support .....	7,510	7,510
Salary and associated costs of legal services provided by Justice Canada .....	829	525
Audit services by the Office of the Auditor General .....	250	310
Workers compensation coverage provided by Human Resources Development Canada .....	225	321
	<u>39,703</u>	<u>36,889</u>

### 14. Commitments

- a) The Agency has entered into agreements for leases of equipment and operating leases for accommodations for a total of \$13.4 million (\$13.5 million in 2002). The agreements show different termination dates, with the latest ending in 2021. Minimum annual payments under these agreements for the next five years are approximately as follows:

2003-04	1,189
2004-05	955
2005-06	737
2006-07	661
2007-08	637

- b) The Agency has entered into contracts for operating and capital expenditures for approximately \$19.2 million (\$12.0 million in 2002). Payments under these contracts are expected to be made over the next three years.

### 15. Comparative Figures

Some of the prior year's comparative figures have been reclassified to conform to the current year's presentation.

## Social Sciences and Humanities Research Council

### MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements of the Social Sciences and Humanities Research Council of Canada for the year ended March 31, 2003 and all information contained in this report rests with the management of the Council.

We have prepared these financial statements in accordance with Treasury Board of Canada accounting standards which are based upon Canadian generally accepted accounting principles, using management's best estimates and judgements where appropriate. These statements should be read within the context of the significant accounting policies set out in Note 2 of the financial statements.

To fulfil these accounting and reporting responsibilities, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with these financial statements.

The Council's Common Administrative Services Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control which gives due consideration to costs,

benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with the *Financial Administration Act* and the prescribed regulations, and are properly recorded and controlled so as to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The accounting system and financial statements of the Council have evolved over the years to meet the changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures relating to those programs.

Management presents these financial statements to the Auditor General of Canada who audits them and provides an independent opinion, which has been appended to the financial statements.

Approved by:

DANIEL GOSSELIN

Director of Finance

(Senior Full-Time Financial Officer)

MICHEL CAVALLIN

Director General

Common Administrative Services Directorate

(Senior Financial Officer)

May 30, 2003

# Social Sciences and Humanities Research Council—Continued

## AUDITOR'S REPORT

TO THE SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL AND THE MINISTER OF INDUSTRY

I have audited the statement of financial position of the Social Sciences and Humanities Research Council as at March 31, 2003 and the statements of operations, net liabilities and cash flows for the year then ended. These financial statements are the responsibility of the Council's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes

assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Council as at March 31, 2003 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Richard Flageole, FCA  
Assistant Auditor General  
for the Auditor General of Canada

Ottawa, Canada  
May 30, 2003

## STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31

(in thousands of dollars)

	2003	2002		2003	2002
<b>ASSETS</b>			<b>LIABILITIES</b>		
Financial assets			Accounts payable and accrued liabilities (Note 6) ..	1,938	1,572
Due from the Consolidated Revenue Fund .....	1,878	787	Allowances for employee		
Accounts receivable (Note 4) .....	376	1,285	vacation and compensatory benefits .....	663	630
Advances .....	322	59	Deferred revenues (Note 7) .....	458	443
<b>Total financial assets .....</b>	<b>2,576</b>	<b>2,131</b>	Allowance for employee		
Non-financial assets			severance benefits (Note 8) .....	1,663	1,503
Prepaid expenses .....	31	20	<b>Total liabilities .....</b>	<b>4,722</b>	<b>4,148</b>
Capital assets (Note 5) .....	1,275	1,304	<b>Net liabilities (Note 9) .....</b>	<b>(840)</b>	<b>(693)</b>
<b>Total non-financial assets .....</b>	<b>1,306</b>	<b>1,324</b>			
	<b>3,882</b>	<b>3,455</b>		<b>3,882</b>	<b>3,455</b>

Contingencies (Note 11)

Commitments (Note 12)

The accompanying notes form an integral part of these financial statements.

Approved by the Council:

MARC RENAUD

President

MICHEL CAVALLIN

Director General

Common Administrative Services Directorate



# Social Sciences and Humanities Research Council—Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
	(in thousands of dollars)	
Revenues		
Donations for research .....	10	
Interest on overdue accounts receivable .....	3	
Total Revenues .....	13	
Expenses		
Grants and scholarships		
Research grants .....	69,121	59,118
Research training .....	32,283	29,736
Strategic .....	27,035	34,595
Canada Research Chairs .....	21,042	11,175
Initiative on New Economy .....	12,484	4,579
Research communication .....	5,527	5,080
Donations for research .....	10	
	167,502	144,283
Operations (Note 14)		
Salaries and employee benefits .....	13,237	11,068
Professional and special services .....	3,309	2,799
Rentals .....	1,387	1,452
Transportation and communications .....	1,320	1,045
Information .....	719	369
Amortization of capital assets .....	503	421
Repair and maintenance .....	240	152
Utilities, materials and supplies .....	223	331
	20,938	17,637
Total Expenses .....	188,440	161,920
Refunds of previous years' expenditures and other adjustments .....	(598)	(402)
Net cost of regular operations .....	187,829	161,518
Grant expenditures for indirect costs of universities (Note 13) .....		199,900
Net cost of operations .....	187,829	361,418

The accompanying notes form an integral part of these financial statements.

## STATEMENT OF NET LIABILITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
	(in thousands of dollars)	
Net liabilities, beginning of year .....	(693)	(791)
Net cost of operations .....	(187,829)	(361,418)
Services provided without charge by other Government departments (Note 14) .....	2,004	1,883
Net cash provided by Government (Note 3c) .....	184,587	360,807
Change in due from the Consolidated Revenue Fund .....	1,091	(1,174)
Net liabilities, end of year .....	(840)	(693)

The accompanying notes form an integral part of these financial statements.

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
	(in thousands of dollars)	
Operating activities		
Net cost of operations .....	187,829	361,418
Non-cash items included in net cost of operations:		
Bad debt expense .....	(11)	
Amortization of capital assets (Note 5) .....	(503)	(421)
Services provided without charge by other Government departments (Note 14) .....	(2,004)	(1,883)
Statement of financial position adjustments:		
Variation in accounts receivable .....	(909)	805
Variation in advances .....	263	54
Variation in prepaid expenses .....	11	(50)
Variation in accounts payable and accrued liabilities .....	(366)	346
Variation in allowances for employee vacation and compensatory benefits .....	(33)	(123)
Variation in deferred revenues .....	(15)	(18)
Variation in allowance for employee severance benefits .....	(160)	(322)
Cash used in operating activities .....	184,102	359,806
Investing activities		
Acquisitions of capital assets (Note 5) .....	485	1,001
Cash used in investing activities .....	485	1,001
Net cash provided by Government .....	184,587	360,807

The accompanying notes form an integral part of these financial statements.

## Social Sciences and Humanities Research Council—Continued

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and objective

The Social Sciences and Humanities Research Council (SSHRC) was established in 1977 by the *Social Sciences and Humanities Research Council Act*, and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the Council is to promote and assist research and scholarships in the social sciences and humanities.

The Council's funding programs provide support through grants, scholarships and fellowships for basic research (by individual researchers and research teams), targeted research (by multidisciplinary teams and research networks), advanced research training (at the doctoral and postdoctoral level) and research communication.

The Council's grants, scholarships, and operating expenditures are funded by budgetary lapsing authorities. Employee benefits are funded by statutory authorities.

#### 2. Summary of significant accounting policies

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board of Canada accounting standards. These standards are based upon Canadian generally accepted accounting principles. The most significant accounting policies are as follows:

##### (a) Parliamentary appropriations

The Government of Canada finances the Council through Parliamentary appropriations. Appropriations provided to the Council do not parallel financial reporting according to generally accepted accounting principles. They are based in large part on cash flow requirements. Items recognized in the Statement of Operations and the Statement of Financial Position are not necessarily the same as those provided through appropriations from Parliament. Note 3 provides information regarding the source and disposition of these authorities and a high-level reconciliation between the two bases of reporting.

##### (b) Due from the Consolidated Revenue Fund and net cash provided by Government

The Council operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Council is deposited to the CRF and all cash

disbursements made by the Council are paid from the CRF. Due from the Consolidated Revenue Fund represents the amounts of cash that the Council is entitled to draw from the CRF, without further appropriations, in order to discharge its liabilities. Net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions between departments of the federal Government and a corresponding amount is credited directly to the net liabilities.

##### (c) Revenues

Revenues are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues. Revenues that have been received from external parties for specified purposes are disclosed as deferred revenue. Deferred revenue is recognized as operational revenue when the specified purpose has occurred.

##### (d) Expenses

Expenses are recorded when the underlying transaction or expense occurred subject to the following:

- Grants and scholarships

Grants and scholarships are recognized in the year in which the entitlement of the recipient has been established when the recipient has met the eligibility criteria, the commitment has been approved and the payment is due before the end of the fiscal year.

- Employee severance benefits

The Council provides post-retirement and post-employment benefits to its employees through a severance benefit plan. This benefit plan is not pre-funded and therefore has no assets. The Council calculates a liability and an expense for employee severance benefits using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on cessation of employment represent obligations of the Council that are normally funded through the Treasury Board Secretariat of Canada.

## Social Sciences and Humanities Research Council—Continued

### NOTES TO THE FINANCIAL STATEMENTS—Continued

• Vacation and compensatory benefits

Vacation and compensatory pay are expensed in the year that the entitlement occurs.

• Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by the Council to the Plan are 2.14 times the employees' contributions on account of current service. Contributions to the Public Service Superannuation Plan are recognized in the period that the contributions are made. The Council is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account. Actuarial surpluses or deficiencies are recognized and recorded in the consolidated financial statements of the Government of Canada.

• Services provided without charge by other Government departments and agencies

Services provided without charge by other Government departments and agencies are recorded as operating expenditures at their estimated fair value and a corresponding amount is credited directly to the net liabilities.

(e) Refunds of previous years' expenditures and other adjustments

Refunds of previous years' expenditures are deducted from expenditures. These funds are remitted to the Receiver General for Canada.

(f) Foreign currency transactions

Transactions involving foreign currencies are translated into Canadian dollars equivalents using rates of exchange in effect at the time of those transactions. Assets and liabilities denominated in foreign currencies are translated using exchange rates in effect on March 31<sup>st</sup>.

(g) Accounts receivable

Accounts receivable are stated as amounts expected to be ultimately realized. An allowance is made for doubtful accounts from external parties for any amounts where the recovery is considered uncertain. No such provision is made for amounts owing from other Government departments.

(h) Capital assets

Capital assets with an acquisition cost of \$2,500 or more are capitalized at cost as well as the standard furniture, equipment and desktop personal computer assigned to each employee due to the material number of such items. The capitalization of software and leasehold improvements has been done on a prospective basis from April 1, 2001. Capital assets are amortized over their estimated useful life on a straight-line basis, using a half-year rule in the year of acquisition and disposal, as follows:

<u>Capital asset class</u>	<u>Amortization period</u>
Informatics equipment including standard software issued on desktop computers	3 years
Purchased network software and in-house developed software	5 years
Other equipment	5 years
Furniture	7 years
Motor vehicles	7 years
Items acquired under capital leases	Lesser of their useful life or the term of the lease
Leasehold improvements	

(i) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The allowance for employee severance benefits and the estimated useful lives of capital assets are the most significant items where estimates are used. Actual results could differ from those estimated.

3. Parliamentary appropriations

The operations of the Council are financed through Parliamentary appropriations. These appropriations are recorded when used and any amount not used lapses. Items recognized in the Statement of Operations in one year may be funded through Parliamentary appropriations in a different year. Accordingly, the Council has different net results of operations for the year on a government funding basis than on a full accrual basis of accounting. These differences are reconciled below:

# Social Sciences and Humanities Research Council—Continued

## NOTES TO THE FINANCIAL STATEMENTS—Continued

### (a) Reconciliation of net results of operations to total Parliamentary appropriations used

	2003	2002
	(in thousands of dollars)	
Net cost of operations	187,829	361,418
Adjustments for items not affecting appropriations:		
Add:		
Interest on overdue accounts receivable	3	
Refunds of previous years' expenditures and other adjustments	598	402
Less:		
Amortization of capital assets	(503)	(421)
Vacation and compensatory pay	(33)	(123)
Services provided without charge by other Government departments and agencies	(2,004)	(1,883)
Severance benefits	(160)	(322)
Adjustments for items affecting appropriations:		
Add:		
Capital acquisitions	485	1,002
Prepaid expenses	31	(50)
Other adjustments	(43)	(3)
Total Parliamentary appropriations used	186,203	360,020

### (b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used

	2003	2002
	(in thousands of dollars)	
Grants and scholarships		
Main estimates - Vote 105	180,199	146,883
Add:		
Supplementary estimates	2,251	10,225
One-time grants for indirect costs of universities		199,900
Less:		
Grants and scholarships lapse	(14,958)	(12,825)
Grants and scholarships expenditures	167,492	344,183
Operating expenditures		
Main estimates - Vote 100	14,432	12,477
Add:		
Supplementary estimates, salary increments	2,651	2,403
Less:		
Operating lapse	(9)	(501)
Operating expenditures	17,074	14,379
Statutory contributions to employee benefit plans	1,637	1,458
Total Parliamentary appropriations used	186,203	360,020

### (c) Reconciliation of net cash provided by Government to Parliamentary appropriations used

	2003	2002
	(in thousands of dollars)	
Net cash provided by Government	184,587	360,807
Refunds of prior year's expenditures	598	402
Variation in accounts receivable	909	(805)
Variation in advances	(263)	(54)
Variation in accounts payable and accrued liabilities	366	(346)
Variation in deferred revenues	15	18
Other adjustments	(9)	(2)
Total Parliamentary appropriations used	186,203	360,020

# Social Sciences and Humanities Research Council—Continued

## NOTES TO THE FINANCIAL STATEMENTS—Continued

### 4. Accounts receivable

	2003	2002
	(in thousands of dollars)	
Other Government departments .....	154	503
Outside parties .....	253	824
Allowance for doubtful accounts .....	(31)	(42)
Total accounts receivable .....	376	1,285

### 5. Capital assets

Capital asset class	2003				2002
	Opening balance	Net additions for the year	Accumulated amortization	Net book value	Net book value
	(in thousands of dollars)				
Informatics .....	1,428	245	(1,232)	441	447
Software .....	316	191	(129)	378	285
Other equipment .....	135	9	(80)	64	74
Furniture .....	898	40	(671)	267	328
Motor vehicles .....	19		(19)		
Leasehold improvements .....	193		(68)	125	170
Total .....	2,989	485	(2,199)	1,275	1,304

Amortization expense for the period ended March 31, 2003 is \$502,833 (\$421,013 in 2002).

### 6. Accounts payable and accrued liabilities

	2003	2002
	(in thousands of dollars)	
Outside parties .....	892	1,065
Other Government departments .....	1,046	507
Total accounts payable and accrued liabilities .....	1,938	1,572

### 7. Deferred revenue

Deferred revenue represents the balance, at year-end, of the specified purpose accounts which includes transactions related to the Queen's Fellowship Endowment Fund as well as earmarked funds received in the form of private donations and interest generated thereon. These funds must be used for the purposes for which they were received.

#### (a) Queen's Fellowship Endowment Fund

The Queen's Fellowship Endowment Fund consists of a \$250,000 endowment which has been deposited in the Consolidated Revenue Fund and is internally restricted for specific purposes in the net liabilities (see Note 9). The interest generated on the endowment is used to fund scholarships to graduate students in certain fields of Canadian studies. The amounts below are represented by deposits in the Consolidated Revenue Fund in the name of the Council. Details of the transactions related to the endowment are as follows:

	2003	2002
	(in thousands of dollars)	
Balance, beginning of year .....	45	36
Interest received .....	7	9
Balance, end of year .....	52	45



## Social Sciences and Humanities Research Council—Continued

### NOTES TO THE FINANCIAL STATEMENTS—Continued

#### (b) Restricted gifts, donations and bequests

Deferred revenue also includes transactions for the receipt, interest generated thereon and disbursements related to private restricted gifts, donations and bequests received for the specified purpose of special projects in the field of social sciences and humanities research activities. The amounts below are represented by deposits in the Consolidated Revenue Fund in the name of the Council. Details of the operations related to the restricted gifts, donations and bequests are as follows:

	2003	2002
	(in thousands of dollars)	
Balance, beginning of year .....	398	389
Restricted donations received .....	12	1
Interest received .....	6	8
Fellowships paid .....	(10)	
Balance, end of year .....	406	398

#### 8. Employee future benefits

Employees of the Council are entitled to specific benefits on or after termination or retirement, as provided for under various collective agreements or conditions of employment.

##### (a) Pension benefits

The Council's contributions to the Public Service Superannuation Account during the year amounted to \$1,408,545 (\$987,066 in 2002).

##### (b) Severance benefits

The Council provides severance benefits to its employees. This benefit plan is not pre-funded and thus has no assets, resulting in a plan deficit equal to the allowance for employee severance benefits. Information about the plan is as follows:

	2003	2002
	(in thousands of dollars)	
Allowance for employee severance benefits,		
beginning of year .....	1,503	1,181
Expense for the year .....	170	385
Benefits paid during the year .....	(10)	(63)
Allowance for employee severance		
benefits, end of year .....	1,663	1,503

#### 9. Net liabilities

The Government of Canada includes in its revenues and expenses, the transactions of certain consolidated accounts established for specified purposes. The Queen's Fellowship Endowment Fund is a consolidated specified purpose account which consists of an endowment of \$250,000. The transactions generated from the endowment are included in deferred revenue (see Note 7a). The endowment itself does not represent a liability to third parties but is internally restricted for specified purposes. The details of the net liabilities are as follows:

	2003	2002
	(in thousands of dollars)	
Consolidated specified purpose account		
balance—endowment fund .....	250	250
Net liabilities excluding endowment fund .....	(1,032)	(943)
Net liabilities .....	(782)	(693)

#### 10. Grants, scholarships and other expenditures administered and disbursed for Government departments and agencies and organizations outside the Government

Grants, scholarships and other expenditures administered and disbursed by the Council on behalf of government departments and agencies and organisations outside the government, which are not included in the statement of operations, amounted to \$110,475,000 (\$48,225,000 in 2002). Most of these disbursements are made by the Council from funds entrusted to it by government departments and agencies. The Council receives administrative fees in some circumstances where a significant administrative burden is incurred by the Council for the administration of certain funds on behalf of other government departments and organizations.

#### 11. Contingencies

In the normal course of its operations, the Council becomes involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the amount can be made, this estimated amount is recorded in the financial statements. In 2001, the Council was served with a statement of claim arising from Employment Equity. The potential liability of the Council and consequent damages arising from such a liability are estimated by management at \$1,920,000. The Council cannot assess the outcome of this complaint on its operations. The effect, if any, of the ultimate resolution of this matter will be accounted for in the year when known.

## Social Sciences and Humanities Research Council—Concluded

### NOTES TO THE FINANCIAL STATEMENTS—Concluded

#### 12. Commitments

Payments of grants and scholarships extending in future years are subject to the provision of funds by Parliament. Future years awards adjudicated prior to March 31, 2003 are payable as follows:

	(in thousands of dollars)
2003-2004	157,865
2004-2005	126,077
2005-2006	75,931
2006-2007	38,779
2007-2008 and subsequent years	44,350

In addition, the nature of the Council's operating activities result in some large multi-year contracts and obligations whereby the Council will be committed to make some future payments when the services or goods are rendered. Major operating commitments that can reasonably be estimated are as follows:

	(in thousands of dollars)
2003-2004	1,531
2004-2005	1,531
2005-2006	1,521
2006-2007	1,370
2007-2008 and subsequent years	7,704

#### 13. Grant expenditures for indirect costs of universities

In 2002, the Council was mandated to administer a program for university indirect costs. This program was a one-time grant expenditure and no costs were incurred in 2003. This program consisted of the awarding of grants to Canadian universities. These grants were for the reimbursement of a portion of the indirect costs associated with the recent increase in federal investments in research performed at universities and their affiliated research hospitals. Payments were aimed at reimbursement of a portion of the expenditures already incurred and, consequently, the funds were provided as a single payment.

#### 14. Related party transactions

The Council is related in terms of common ownership to all other Government of Canada departments, agencies and Crown Corporations. The Council enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services are provided without charge.

During the year, the Council received services without charge, which are recorded at fair value in the financial statements as follows:

	2003	2002
	(in thousands of dollars)	
Accommodations provided by Public Works and Government Services Canada . . . . .	1,170	1,170
Payroll and banking services provided by Public Works and Government Services Canada . . . . .	18	18
Contributions covering the employer's share of employees medical and dental insurance premiums provided by Treasury Board Secretariat . . . . .	766	633
Audit services provided by the Office of the Auditor General of Canada . . . . .	50	62
Total services provided without charge . . . . .	2,004	1,883

#### 15. Comparative figures

The 2002 comparative figures have been reclassified to conform to the 2003 financial statement presentation.

# SECTION 3

2002-2003

*PUBLIC ACCOUNTS OF CANADA*

## Supplementary Information Required by the *Financial Administration Act*

### CONTENTS

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Debts, obligations and claims written off or forgiven . . . . .	3.8
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Losses of public money and property . . . . .	3.15

## Remissions of taxes, fees, penalties and other debts

Information on remission orders is required by section 24(2) of the *Financial Administration Act* (FAA). In the statement called "Details of remissions of taxes, fees, penalties and other debts", DRA means *Duties Relief Act*.

### SUMMARY OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS

	Amount*
	\$
<b>FINANCIAL ADMINISTRATION ACT (SECTION 23)—</b>	
Canada Customs and Revenue Agency .....	1,852,849,953
Citizenship and Immigration .....	2,279,739
Justice—	
Department .....	3,011,289
<b>CUSTOMS TARIFF (SECTION 115)—</b>	
Canada Customs and Revenue Agency .....	208,657,940
<b>Total .....</b>	<b>2,066,798,921</b>

\* For details, see following statement called "Details of remissions of taxes, fees, penalties and other debts".

## DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
<b>PURSUANT TO SECTION 23 OF THE FAA</b>			
<b>CANADA CUSTOMS AND REVENUE AGENCY</b>			
PC 1945-88/2969, April 25, 1945, Governor General (Excise taxes) Remission Order, provides for the remission of Excise taxes payable by the Governor General on some purchases and importations .....	1,785	and Excise taxes on domestic and imported parts, equipment and other items for use by Canadian air carriers providing domestic and international commercial air services .....	237,960
PC 1969-1224, June 17, 1969, remission of Custom duties, GST and Excise taxes in respect of certain goods used for the NATO Infrastructure Project .....	5,825	PC 1979-395, February 15, 1979, remission of Custom duties and Excise taxes in respect of non-commercial importations with warranty adjustments .....	20
PC 1970-1913, October 21, 1970, remission of Customs duties and GST on articles and materials for use in contracts under defence production and development sharing arrangements between the Government of Canada and the Government of the United States of America .....	17,742	PC 1982-993, April 1, 1982, remission of Customs duties and GST on goods imported in connection with the CF-18 Hornet Aircraft .....	10,421
PC 1974-2522, November 19, 1974, remission of GST and Excise taxes on certain kinds of advertising material .....	8,878	PC 1982-1994, June 30, 1982, remission of GST on Canadian civil aircraft, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad .....	40,547,176
PC 1975-885, April 22, 1975, remission of GST and Excise taxes on gifts, received by the Prime Minister, Ministers and Members of Parliament on official visits to other countries or presented by visiting foreign donors in Canada .....	79	PC 1983-2525, August 10, 1983, remission of Customs duties and GST on spirits, wine or flavoring materials having a spirit content, imported for blending in a distillery with spirits in bond .....	345,783,938
PC 1975-3025, December 23, 1975, Domestic Wine Spirits Remission Order, grants a remission of excise duty on spirits used for the treatment of wine in any bonded manufactory .....	74,539,963	PC 1984-867, March 15, 1984, remission of GST and Excise taxes on goods imported for meetings in Canada of foreign organizations .....	602,027
PC 1976-958, April 27, 1976, Spirits Destruction Remission Order, provides for a remission of excise duties on spirits lost due to breakage in a warehouse or while in transit .....	1,086,282	PC 1985-277, January 31, 1985, remission of Customs duties and GST on computer carrier media .....	4
PC 1976-1026, May 6, 1976, authorized the remission of income taxes payable pursuant to Part I of the <i>Income Tax Act</i> , in respect of certain royalty provisions for Syncrude .....	215,865,614	PC 1985-2071, June 27, 1985, Visiting Forces and Personnel Alcoholic Beverages Remission Order, provides for a remission of Customs duties, Excise duties, the goods and services tax (GST), the harmonized sales tax (HST), and Excise taxes on alcoholic beverages sold in Canada to visiting forces personnel .....	97,642
PC 1976-1314, June 1, 1976, remission of GST and Excise taxes on Canadian exposed and processed film and recorded video tape .....	56,939	PC 1985-2954, October 3, 1985, remission of Customs duties, GST and Excise taxes on certain goods imported by mail .....	51
PC 1976-1884, July 20, 1976, remission of GST and Excise taxes in respect of circus and other amusement devices in excess of certain minimum amounts assessed for each period the goods are in Canada .....	483,740	PC 1985-2955, October 3, 1985, remission of Customs duties, GST and Excise taxes on certain goods transported into Canada by courier services .....	104,310
PC 1976-2984, December 2, 1976, remission of GST and Excise taxes on samples for negligible value .....	866,552	PC 1987-1044, May 21, 1987, remission of GST and Excise taxes on goods imported into Canada to be tested or examined for certification by an accredited organization .....	258,968
PC 1978-3762, December 14, 1978, partial remission of Customs duties, GST		PC 1987-1135, June 4, 1987, Domestic Spirits Destroyed Remission Order, grants remission of excise duty on domestic spirits unfit for human consumption .....	1,301,890
		PC 1988-1203, June 17, 1988, remission of Customs duties and GST on pasta .....	12
		PC 1989-740, April 28, 1989, remission of income tax, penalties and interest payable by status of Indian for taxation years before 1988 .....	6,222



DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1990-2848, December 21, 1990, remission of the duties, including the goods and services tax on goods for use in joint Canada-United States Government projects .....	51,162	remission does not apply to members of staff or their families who are citizens or permanent residents of Canada .....	182,700
PC 1990-2849, December 21, 1990, remission of Customs duties and the goods and services taxes on passover foods and products of a class not available in Canada .....	34,432	PC 1994-585, April 14, 1994, Treaty Land Entitlement (Saskatchewan) Remission Order, remits GST paid or payable on land purchases made by Indian bands of Saskatchewan that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band .....	2,470,061
PC 1990-2854, December 21, 1990, GST Federal Government Departments Remission Order, provides for a remission of the GST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the government .....	1,149,730,523	PC 1994-799, May 12, 1994, amended the Indian Income Tax Remission Order, made by Order in Council PC 1993-523 of March 16, 1993, extending the application of section 3 of the Remission Order to the 1994 taxation year with regard to amounts payable to a taxpayer by an employer residing on a reserve or Indian settlement in respect of an office or employment, where the office or employment was held continuously since before 1994 .....	858
PC 1992-1052, May 14, 1992, Indians and Bands on Certain Indian Settlements Remission Order, grants a remission of certain income taxes and the GST paid or payable by Indians or bands or designated certain Indian settlements that are not yet designated as reserves .....	3,019,139	PC 1997-610, April 15, 1997, Remission Order providing tax relief to the ex-Singer employees who received a lump-sum payment as part of a court settlement which maintained their rights to the excess assets of the pension plan that they contributed to until it was terminated in 1986 .....	929
PC 1992-2397, November 19, 1992, remission of Customs duties under the Customs Tariff and a portion of the sales tax under the <i>Excise Tax Act</i> on machinery and equipment imported into Canada for use in servicing foreign aircraft .....	15,716	PC 1997-1529, October 23, 1997, Indians and Bands on Certain Indian Settlements Remission Order (1997), grants a remission of certain income taxes and the GST paid or payable by Indians or bands on the Indian settlements of Summer Beaver (Ontario), Winneway (Quebec), and God's river (Manitoba) .....	1,159,058
PC 1992-2399, November 19, 1992, Visiting Forces (Part IX of the <i>Excise Tax Act</i> ) Remission Order, grants a remission of the GST/HST paid or payable on the domestic supply of tangible personal property, real property or services for official use by visiting forces .....	9,737,526	PC 1997-1829, December 9, 1997, Order amending the Treaty Land Entitlement (Saskatchewan) Remission Order, adds the Cowessess and Carry the Kettle First Nations to the schedule of PC 1994-585, Treaty Land Entitlement (Saskatchewan) Remission Order .....	(1)
PC 1992-2415, November 26, 1992, remission of Customs duties and GST on defence supplies .....	635	PC 1997-2037, December 29, 1997, remission of GST and taxes under Division III for Part IX and any other Part of the <i>Excise Tax Act</i> on goods donated by a non-resident to religious, charitable or educational institutions in Canada .....	1,673
PC 1992-2496, December 3, 1992, Cameco Corporation Remission Order, grants a remission of the GST paid or payable in respect of supplies of uranium concentrates by Cameco Corporation to non-resident purchasers who are not registered under Part IX of the <i>Excise Tax Act</i> , for use or consumption in Canada solely in the production of goods for export .....	1,260,290	PC 1998-396, March 19, 1998, amended the income earned in Quebec Income Tax Remission Order, 1988, made by Orders in Council PC 1989-1204 of June 22, 1989, and PC 1994-567 of April 14, 1994, extending the application of sections 3 to 6 of the Order to the 1994, 1995 and 1996 taxation's years .....	9,979
PC 1994-568, April 14, 1994, Taipei Economic and Cultural Offices Remission Order, extends to the Taipei Economic and Cultural Offices in Canada, their officers, and to members of the administrative and technical staff, as well as to the members of their families forming part of their households in Canada, the remission of Customs duties, excise duties, and certain taxes imposed under the <i>Excise Tax Act</i> . This			

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1999-326, March 4, 1999, Coin-Operated Devices Remission Order, grants a remission of GST on goods dispensed from, or services designed to be rendered through, the operation of a mechanical coin-operated device accept only a single coin of 25 cents or less, for periods before April 24, 1996.....	1,197,168	PC 2001-895, May 17, 2001, Hampton Place and Taylor Way Remission Order, remits amounts of GST paid in error in respect of condominium units located on leased land.....	122,422
PC 2000-1112, July 27, 2000, Indian Settlements Remission Order (2000), grants a remission of certain income taxes and GST paid or payable by Indians or Indian bands on the settlements of Alexander, Fox Creek, Fort Assiniboine, Loon River, and Loon Prairie in Alberta.....	611,532	PC 2002-535, April 11, 2002, James Hildebrand and Lois Hildebrand Remission Order, remits an amount in respect of a GST New Housing Rebate.....	2,763
PC 2000-1662, October 23, 2000, Tr'ondëk Hwëch'in (GST) Remission Order, remits amounts of GST paid in the context of government activities carried out by the Tr'ondëk Hwëch'in for the period September 15, 1998 to October 31, 2000.....	31,809	PC 2002-736, May 2, 2002, Gateway Hotels Ltd. Remission Order, remits an amount of GST paid in error in respect of video lottery terminals.....	4,530
PC 2000-1665, October 23, 2000, Champagne and Aishihik First Nations (GST) Remission Order, remits amounts of GST paid in the context of government activities carried out by the Champagne and Aishihik First Nations for the period October 1, 1997 to October 31, 2000.....	107,485	PC 2002-1713, October 23, 2002, Robert Barr Remission Order, remits an amount in respect of a GST New Housing Rebate.....	8,175
PC 2000-1666, October 23, 2000, Little Salmon/Carmacks First Nation (GST) Remission Order, remits amounts of GST paid by the First Nation in the context of government activities carried out by the Selkirk First Nation for the period October 1, 1997 to October 31, 2000.....	224,205	PC 2002-1714, October 23, 2002, Parmjit Cheema Remission Order, remits an amount in respect of a GST New Housing Rebate.....	1,359
PC 2000-1767, December 13, 2000, Treaty Land Entitlement (Manitoba) Remission Order, remits GST paid or payable on land purchases made by Indian bands of Manitoba that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band.....	185,845	PC 2002-1715, October 23, 2002, Ruth Clare Remission Order, remits an amount in respect of a GST New Housing Rebate.....	1,902
PC 2001-429, March 22, 2001, remission of Income Tax payable and all relevant interests and penalties, payable by certain taxpayers of the Newfoundland Public Service Employees for the 1991 to the 1999 taxation years.....	189,971	PC 2002-1716, October 23, 2002, David Derksen and Nita Derksen Remission Order, remits an amount in respect of a GST New Housing Rebate.....	3,150
PC 2001-477, March 29, 2001, First Nation of Nacho Nyak Dun (GST) Remission Order remits amounts of GST for the period October 1, 1997 to March 31, 2001 in respect of purchases made in the context of governmental activities of the First Nation of Nacho Nyak Dun that were carried out within their settlement lands.....	188,367	PC 2002-1717, October 23, 2002, Alfredo Maida and Maria Maida Remission Order, remits an amount in respect of a GST New Housing Rebate.....	1,137
		PC 2002-1718, October 23, 2002, Karen Fraser and Ian Schofield Remission Order, remits an amount in respect of a GST New Housing Rebate.....	7,532
		PC 2002-1895, November 7, 2002, remission of income tax and all relevant interest and penalties payable by Mr. Lajeunesse for the 1997 taxation year and Mr. Merks for the taxation years 1993-1995 consecutively.....	13,953
		PC 2002-1902, November 7, 2002, Steven Hedin Remission Order, remits an amount in respect of a GST New Housing Rebate.....	2,811
		PC 2002-1903, November 7, 2002, Gary DeBoer and Eva DeBoer Remission Order, remits an amount in respect of a GST New Housing Rebate.....	2,445

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 2002-1904, November 7, 2002, Conrad Wilkinson Remission Order, remits an amount in respect of a GST New Housing Rebate.....	4,393	who paid it if the is paid in respect of a person before they become a permanent resident under the <i>Immigration and Refugee Protection Act</i> and the person, at the time they made an application for landing under the former Regulations, was a) a member of the family class and 19 years of age or older and, on the day on which this section comes into force, is a foreign national referred to in paragraph 117(1)(b) or (c) of these Regulations; or b) an accompanying dependant of an immigrant, within the meaning of subsection 2(1) of the former Regulations, 19 years of age or older and not a spouse of the principal applicant.....	303,184
PC 2002-1970, November 21, 2002, remission of Income tax and all relevant interest and penalties payable by Mr. Alm for the 1996 taxation year.....	2,467	PC 2002-997, June 11, 2002, granted remission of the fee of \$75 set out in column III of item 3 of the schedule to the <i>Immigration Act Fees Regulations</i> , for a returning resident permit if, before the day on which this section comes into force, no decision has been made on the application for the permit or the application has been refused and the refusal has not been communicated to the applicant. If the fee is remitted, it shall be repaid by the Minister to the person who paid it.....	7,805
PC 2002-1971, November 21, 2002, remission of Income tax and all relevant interest and penalties payable by Ms. Wileman for the 2000 taxation year.....	6,015	PC 2002-997, June 11, 2002, granted remission of the fee of \$400 set out in column III of item 16 of the schedule to the <i>Immigration Act Fees Regulations</i> , to an applicant for the review of an offer of employment made in respect of a family business if, before the day on which this section comes into force, no determination has been made on the family business application or the applicant has been refused and the refusal has not been communicated to the applicant. If the fee is remitted, it shall be repaid by the Minister to the person who paid it.....	44,800
PC 2003-59, January 30, 2003, Canadian Heritage Garden Foundation Remission Order, remits an amount in respect of GST paid in error.....	4,245	Total.....	2,279,739
PC 2003-96, January 30, 2003, Merril McEvoy-Halston Remission Order, remits an amount of GST in respect of a GST New Housing Rebate.....	7,234		
PC 2003-124, February 6, 2003, Certain Municipalities Remission Order, remits an amount of GST in respect of certain input tax credits erroneously claimed.....	355,862		
PC 2003-227, February 20, 2003, remission of Income tax and all relevant interest and penalties payable by Ms. Goyette for the 1998 and 1999 taxation years.....	2,455		
Total.....	1,852,849,953		

## CITIZENSHIP AND IMMIGRATION

## Department

PC 2001-1913, October 3, 2001, granted remission: a) of the fee of \$75 paid or payable under item 3 of the schedule to the <i>Immigration Act Fees Regulations</i> for the processing of a duly completed application for a visitor visa to come into Canada once, on condition that the applicant is a participant in the World Youth Day 2002; b) of the fee of \$150, paid or payable under item 4 of the schedule to the <i>Immigration Act Fees Regulations</i> for the processing of a duly completed application for a visitor visa to come into Canada more than once, on condition that the applicant is a volunteer organizer of the World Youth Day 2002 invited by the Canadian Conference Centre of Catholic Bishops to facilitate and administer the activities of that event.....	1,923,950
PC 2002-997, June 11, 2002, granted remission of the fee of \$975 set out in column III of item 19 of the schedule to the <i>Immigration Act Fees Regulations</i> , to the person	

## JUSTICE

## Department

PC 1994-269, February 16, 1994, amended Family Support Orders and Agreements Garnishments Regulations, made by Council PC 1988-473 of March 17, 1988 to the effect that when Her Majesty ceases to be bound by a garnishee summons, any outstanding fee amount in respect of the processing of the garnishee summons that remains payable by the judgement debt or at that time, is hereby remitted.....	3,005,248
PC 2001-1605, September 6, 2001, Her excellency the Governor General in Council considering that it is in the public interest to do so, on the recommendation of the Minister of Justice and the Treasury Board, pursuant to subsection 23(2.1)	



DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Concluded*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
(SC.1991, c.24.s. 7.(2)) of the <i>Financial Administration Act</i> , hereby makes the annexed Firearms Fees Remission Order (Registration Certificate).....	6,041	PC 1997-952, July 4, 1997, remission of Customs duties and GST under section 20 of the Customs Tariff on distilled spirits entitled to the benefit of the United States Tariff, the Mexico Tariff or the Chile Tariff and imported into Canada by distillers for the purpose of bottling in bond.....	115,613,129
Total.....	3,011,289	PC 1997-1668, November 20, 1997, remission of Customs duties and GST on textile products imported into Canada by Les Collections Shan Inc. ....	125,359
<b>PURSUANT TO SECTION 115 OF THE CUSTOMS TARIFF</b>		PC 1997-2001, December 29, 1997, remission of a portion of the Customs duties, GST and Exise taxes on certain goods originating in Commonwealth developing countries .....	63,348
<b>CANADA CUSTOMS AND REVENUE AGENCY</b>		PC 1997-2055, December 29, 1997, remission of Customs duties and GST on yarn-dyed or greige shirting fabrics to a tailored collar manufacturer during the period January 1, 1998 to December 31, 2004 .....	852,429
PC 1988-1242, June 23, 1988, remission of Customs duties and GST on tailored collar shirts imported by eligible shirt manufacturers during the period January 1, 1989 to December 31, 1997 .....	165,159	PC 1997-2056, December 29, 1997, remission of Customs duties and GST on outerwear apparel to an outerwear apparel manufacturer during the period January 1, 1998 to December 31, 2004.....	3,319,305
PC 1988-1243, June 23, 1988, remission of Customs duties and GST on specified shirting fabric imported by eligible shirting fabric producers, converting mills and shirt manufacturers during the period January 1, 1989 to December 31, 1997 .....	6,169	PC 1997-2057, December 29, 1997, remission of Customs duties and GST on blouses, shirts or co-ordinated apparel to a women's blouse, shirt or co-ordinated apparel manufacturer during the period January 1, 1998 to December 31, 2004 .....	17,245,806
PC 1988-1244, June 23, 1988, remission of Customs duties and GST on blouses and shirts imported by eligible blouse and shirt manufacturers and coordinated apparel manufacturers during the period January 1, 1989 to December 31, 1997 .....	29,655	PC 1998-1456, August 26, 1998, remission of Customs duties on apparel, fabric and made-up goods and spun yarn from Mexico or the United States .....	498,437
PC 1988-1246, June 23, 1988, remission of Customs duties on outerwear apparel and fabrics imported by eligible outerwear apparel manufacturers and fabric producers during the period January 1, 1989 to December 31, 1997.....	424,460	PC 2001-1445, June 14, 2001 remission of Customs duties on refractory bricks, blocks, tiles and similar refractory constructional products employed in the production of metallurgical coke, iron and steel.....	530
PC 1994-2103, December 14, 1994, remission of Customs duties and GST on manufactured tobacco imported into Canada for further manufacture .....	44,965,838	PC 2001-2283, December 13, 2001, remission of Customs duties for certain Canadian fashion designers of men's and women's apparel.....	410,342
PC 1995-132, January 31, 1995, remission of GST on certain goods imported into Canada by scientific or exploratory expeditions.....	41,956	Total.....	208,657,940
PC 1995-1202, July 26, 1995, remission of GST on printed material imported for use by foreign carriers .....	432,370		
PC 1997-830, June 17, 1997, remission of Customs duties and GST to a manufacturer on tailored collar shirts imported during the period July 1, 1997 to December 31, 2004 .....	24,463,648		

(1) Amount included in figure for PC 1994-585.

## Debts, obligations and claims written off or forgiven

The types of approval/authority for the write-off or forgiveness (including waivers and remissions) of debts, obligations and claims are as follows:

- (i) Ministerial approval represents authority given to Ministers under the *Financial Administration Act* (FAA) or other Acts of Parliament as described in (i)(a), (b) and (c)—
  - (a) Section 25(1) of the FAA gives Ministers, through Treasury Board regulations, general authority to approve the write-off of any debt, obligation or claim other than accountable advances or overpayments of salaries, wages, or employment related allowances that would not result in a charge to an appropriation.
  - (b) Section 155.1(4) of the FAA gives Ministers, through Treasury Board regulations, authority to waive interest on overdue amounts owing to Her Majesty and to waive administrative charges for dishonoured instruments (i.e. NSF cheques) imposed under Section 155.1 of the FAA.
  - (c) Other Acts of Parliament (e.g. *Bankruptcy and Insolvency Act*) give Ministers general authority to approve the write-off or forgiveness of specific debts, obligations or claims.

- (ii) Treasury Board approval— Section 25(1) of the FAA, through Treasury Board regulations, allows a Minister, with specific Treasury Board approval, to write-off any debt, obligation or claim arising from accountable advances or overpayments of salaries, wages or employment-related allowances that would not result in a charge to an appropriation .
- (iii) Governor in Council and Parliamentary authority—
  - (a) Section 23(2.1) of the FAA states that the Governor in Council may, on the recommendation of the Treasury Board, remit any other debt, including any interest paid or payable thereon, where the Governor in Council considers that the collection of the other debt is unreasonable or unjust or that it is otherwise in the public interest to remit the other debt.
  - (b) Section 24.1 of the FAA requires that where a debt or obligation included in the Statement of Financial Position is to be forgiven, and which would result in a charge to an appropriation, the amount to be forgiven must be authorized pursuant to an Act of Parliament, including an *Appropriation Act*.
  - (c) Section 25(2) of the FAA requires that where a debt, obligation or claim included in the Statement of Financial Position is to be written off, and which would result in a charge to an appropriation, the amount to be written off must be authorized by Parliament as a budgetary expenditure in an *Appropriation Act* or some other Act.

The following codes are used:

### Code

A	Write-off
B	Forgiveness
C	Remission (section 23 of the FAA)
D	Waivers



## DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN

	Code <sup>(1)</sup>	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total		
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount	
\$											
\$											
\$											
\$											
FINANCIAL ADMINISTRATION ACT—											
AGRICULTURE AND AGRI-FOOD											
Department.....	A	352	3,687,153						352	3,687,153	
Canadian Food Inspection Agency.....	A	377	69,393						377	69,393	
Canadian Grain Commission—Canadian Grain Commission Revolving Fund.....	A	52	22,545						52	22,545	
CANADA CUSTOMS AND REVENUE AGENCY.....											
	A/D	2,008,663	1,637,414,941						2,008,663	1,637,414,941	
CANADIAN HERITAGE											
Department.....	A	12	5,828						12	5,828	
Canadian Radio-television and Telecommunications Commission...	A/D	8	239,209						8	239,209	
National Film Board.....	A	3	666						3	666	
Public Service Commission.....	A	1	122						1	122	
Staff Development and Training Revolving Fund.....	A	1	28						1	28	
CITIZENSHIP AND IMMIGRATION											
Department.....	A	236	571,574						236	571,574	
Immigration loans (formerly Transportation and assistance loans).....	A					2b	2,644	664,273	2,644	664,273	
ENVIRONMENT											
Department.....	A/D	953	78,796						953	78,796	
FISHERIES AND OCEANS.....											
	A/D	639	677,092						639	677,092	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE											
Department.....	A	3,807	8,725,925						3,807	8,725,925	
Canadian International Development Agency.....	A	1	4,750						1	4,750	
HEALTH											
Department.....	A	466	428,233						466	428,233	
Canadian Institutes of Health Research..	A	2	4,216						2	4,216	
HUMAN RESOURCES DEVELOPMENT											
Department.....	A	24,042	160,531,780						24,042	160,531,780	
Canadian Centre for Occupational Health and Safety.....	A	13	6,866						13	6,866	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT											
Department.....	A	1	1,373						1	1,373	
Council of Yukon First Nations—Elders.....	A					6b	86	5,505,906	86	5,505,906	
Indian Economic Development Fund.....	B					7b	2	641,638	2	641,638	
Native claimants.....	A					6b	204	23,650,829	204	23,650,829	
INDUSTRY											
Department.....	A	141	4,983,067						141	4,983,067	
Atlantic Canada Opportunities Agency.....	A	122	16,666,299						122	16,666,299	
Economic Development Agency of Canada for the Regions of Quebec....	A	10	419,382						10	419,382	
National Research Council of Canada...	A	69	828,342						69	828,342	

## DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—Continued

	Code <sup>(1)</sup>	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
Natural Sciences and Engineering Research Council.....	A	2	627						2	627
Western Economic Diversification.....	A	44	11,126,414						44	11,126,414
<b>JUSTICE</b>										
Department.....	C					*	35,991	3,011,289	35,991	3,011,289
Federal Court of Canada.....	A	28	30,929						28	30,929
Supreme Court of Canada.....	A	2	70						2	70
<b>NATIONAL DEFENCE</b>										
Department.....	A	4	8,556						4	8,556
<b>NATURAL RESOURCES</b>										
Department.....	A/D	511	68,670						511	68,670
Geomatics Canada Revolving Fund.....	A/D	146	20,761						146	20,761
<b>PRIVY COUNCIL</b>										
Chief Electoral Officer.....	A	1,003	32,652						1,003	32,652
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>										
Department.....	A	37	460,987						37	460,987
Communication Canada.....	A	46	2,457						46	2,457
<b>SOLICITOR GENERAL</b>										
Canadian Security Intelligence Service.....	D	54	66						54	66
Correctional Service.....	A	167	2,818						167	2,818
CORCAN Revolving Fund.....	A	23	103,706						23	103,706
Royal Canadian Mounted Police.....	A	11	50,966						11	50,966
<b>TRANSPORT</b>										
Department.....	A	198	16,517						198	16,517
<b>VETERANS AFFAIRS</b> .....	A	28	10,123						28	10,123
		2,042,275	1,847,303,899				38,927	33,473,935	2,081,202	1,880,777,834
<b>BANKRUPTCY AND INSOLVENCY ACT—</b>										
<b>CANADA CUSTOMS AND REVENUE AGENCY</b> .....	A	41,209	318,829,726						41,209	318,829,726
<b>FISHERIES AND OCEANS</b> .....	A	1	2,347						1	2,347
<b>INDUSTRY</b>										
Atlantic Canada Opportunities Agency.....	A	10	151,618						10	151,618
Economic Development Agency of Canada for the Regions of Quebec....	A	81	7,482,233						81	7,482,233
<b>TRANSPORT</b> .....	A	60	34,233						60	34,233
		41,361	326,500,157						41,361	326,500,157
<b>CANADA SMALL BUSINESS FINANCING ACT—</b>										
<b>INDUSTRY</b>										
Department.....	A	373	19,780,720						373	19,780,720
<b>CANADA STUDENT FINANCIAL ASSISTANCE ACT—</b>										
<b>HUMAN RESOURCES DEVELOPMENT</b>										
Department.....	B	209,515 <sup>(2)</sup>	10,064,719 <sup>(2)</sup>						209,515	10,064,719

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—*Concluded*

	Code <sup>(1)</sup>	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority		Total		
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
<b>CUSTOMS ACT—</b>										
CANADA CUSTOMS AND REVENUE AGENCY <sup>(3)</sup> .....	B	1,394	1,221,342						1,394	1,221,342
<b>EMPLOYMENT INSURANCE ACT—</b>										
HUMAN RESOURCES DEVELOPMENT Department.....	A	35,913	42,187,812						35,913	42,187,812
<b>EXCISE TAX ACT—</b>										
CANADA CUSTOMS AND REVENUE AGENCY <sup>(3)</sup> .....	B	5,676	17,618,699						5,676	17,618,699
<b>INCOME TAX ACT—</b>										
CANADA CUSTOMS AND REVENUE AGENCY <sup>(3)</sup> .....	B	25,303	70,769,748						25,303	70,769,748
<b>OLD AGE SECURITY ACT—</b>										
HUMAN RESOURCES DEVELOPMENT Department.....	B	1,815	2,861,364						1,815	2,861,364
<b>PENSION ACT—</b>										
VETERANS AFFAIRS.....	B	184	497,611						184	497,611
<b>SMALL BUSINESS LOANS ACT—</b>										
INDUSTRY Department.....	A	1,222	55,931,711						1,222	55,931,711
<b>WAR VETERANS ALLOWANCE ACT—</b>										
VETERANS AFFAIRS.....	B	693	447,064						693	447,064
<b>OTHER—</b>										
SOLICITOR GENERAL—										
Correctional Service—										
Parolee loans <sup>(4)</sup> .....	B	175	6,768						175	6,768
		2,365,899	2,395,191,614				38,927 33,473,935	2,404,826	2,428,665,549	
<b>SUMMARY—</b>										
Write-offs.....	A	214,336	2,060,744,149				2,936 * 30,462,646	217,272	2,091,206,795	
Forgiveness.....	B	244,755	103,487,315					244,755	103,487,315	
Remissions (section 23 of the FAA).....	C						35,991 3,011,289	35,991	3,011,289	
Waivers.....	D	1,906,808	230,960,150					1,906,808	230,960,150	
		2,365,899	2,395,191,614				38,927 33,473,935	2,404,826	2,428,665,549	

\* Order in Council remissions of other debts as defined in section 23(1) of the FAA. Additional details regarding remissions of taxes, fees, penalties and other debts are provided beginning on page 3.3 of this section.

(1) See introduction above.

(2) Includes forgiveness of 143 cases amounting to \$652,515 pertaining to loan balances pursuant to Sections 10 and 11 of the *Canada Student Financial Assistance Act*.

(3) Forgiveness related to the Fairness Package that emanates from the identified statutes.

(4) Vote L103b, *Appropriation Act No. 1, 1969*, authorizes the Minister, in the current and subsequent years, to forgive the repayment of a loan or any part thereof made to parolees for assistance in their rehabilitation.

## Accountable advances

Information on accountable advances is required by section 38(3) of the *Financial Administration Act*.

### ACCOUNTABLE ADVANCES

Department and agency	Advances outstanding as at March 31, 2003		Advances settled in April 2003		Advances outstanding as at April 30, 2003	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
<b>AGRICULTURE AND AGRI-FOOD</b>						
Department .....	106	85,567	106	85,567		
Canadian Dairy Commission .....	1	400			1	400
Canadian Food Inspection Agency .....	566	141,182	37	43,111	529	98,071
Canadian Grain Commission .....	17	4,925			17	4,925
	690	232,074	143	128,678	547	103,396
<b>CANADA CUSTOMS AND REVENUE AGENCY .....</b>	<b>2,872</b>	<b>2,420,849</b>	<b>2,714</b>	<b>2,039,352</b>	<b>158</b>	<b>381,497</b>
<b>CANADIAN HERITAGE</b>						
Department .....	120	96,389	37	41,256	83	55,133
Canadian Radio-television and Telecommunications Commission .....	2	245	2	245		
National Archives of Canada .....	32	7,550			32	7,550
National Film Board .....	98	49,494	21	11,599	77	37,895
National Library .....	11	5,015			11	5,015
Parks Canada Agency .....	233	158,815	10	8,570	223	150,245
Public Service Commission .....	99	82,584	96	80,773	3	1,811
Status of Women—Office of the Co-ordinator .....	1	200			1	200
	596	400,292	166	142,443	430	257,849
<b>CITIZENSHIP AND IMMIGRATION</b>						
Department .....	443	557,461	442	553,265	1	4,196
Immigration and Refugee Board of Canada .....	106	56,041	106	56,041		
	549	613,502	548	609,306	1	4,196
<b>ENVIRONMENT</b>						
Department .....	259	240,401	42	78,678	217	161,723
Canadian Environmental Assessment Agency .....	4	2,300			4	2,300
	263	242,701	42	78,678	221	164,023
<b>FINANCE</b>						
Department .....	36	34,624	36	34,624		
Auditor General .....	92	103,352	91	100,852	1	2,500
Canadian International Trade Tribunal .....	1	300	1	300		
Financial Consumer Agency of Canada .....	2	1,825			2	1,825
Financial Transactions and Reports Analysis Centre of Canada .....	6	4,700			6	4,700
Office of the Superintendent of Financial Institutions .....	13	39,617			13	39,617
	150	184,418	128	135,776	22	48,642
<b>FISHERIES AND OCEANS .....</b>	<b>433</b>	<b>326,773</b>	<b>295</b>	<b>242,948</b>	<b>138</b>	<b>83,825</b>
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>						
Department .....	157	1,102,849	105	280,068	52	822,781
Canadian International Development Agency .....	290	837,646	290	837,646		
International Joint Commission .....	3	2,032	3	2,032		
NAFTA Secretariat, Canadian Section .....	2	779	1	29	1	750
	452	1,943,306	399	1,119,775	53	823,531
<b>GOVERNOR GENERAL .....</b>	<b>5</b>	<b>11,500</b>			<b>5</b>	<b>11,500</b>

ACCOUNTABLE ADVANCES — *Continued*

Department and agency	Advances outstanding as at March 31, 2003		Advances settled in April 2003		Advances outstanding as at April 30, 2003	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
<b>HEALTH</b>						
Department .....	559	395,717	14	3,905	545	391,812
Canadian Institutes of Health Research .....	34	166,500	34	166,500		
Patented Medicine Prices Review Board .....	1	500			1	500
	594	562,717	48	170,405	546	392,312
<b>HUMAN RESOURCES DEVELOPMENT</b>						
Department .....	746	527,338	677	442,546	69	84,792
Canada Industrial Relations Board .....	17	7,800			17	7,800
Canadian Artists and Producers Professional Relations Tribunal .....	1	800	1	800		
	764	535,938	678	443,346	86	92,592
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>						
Department .....	105	196,355	93	158,363	12	37,992
<b>INDUSTRY</b>						
Department .....	473	294,432	434	251,458	39	42,974
Canadian Space Agency .....	58	123,272	33	43,289	25	79,983
Competition Tribunal .....	1	500	1	500		
Copyright Board .....	1	3,140			1	3,140
Economic Development Agency of Canada for the Regions of Quebec .....	65	20,389	22	11,039	43	9,350
National Research Council of Canada .....	57	108,257	1	2,499	56	105,758
Natural Sciences and Engineering Research Council .....	2	5,000			2	5,000
Social Sciences and Humanities Research Council .....	3	3,600			3	3,600
Statistics Canada .....	155	114,575	81	57,892	74	56,683
Western Economic Diversification .....	12	5,200	12	5,200		
	827	678,365	584	371,877	243	306,488
<b>JUSTICE</b>						
Department .....	22	79,419	18	59,133	4	20,286
Canadian Human Rights Commission .....	9	3,415	9	3,415		
Canadian Human Rights Tribunal .....	1	500	1	500		
Commissioner for Federal Judicial Affairs .....	76	1,885,224	18	126,261	58	1,758,963
Federal Court of Canada .....	37	24,700	37	24,700		
Law Commission of Canada .....	1	1,000	1	1,000		
Offices of the Information and Privacy Commissioners of Canada .....	9	3,200	9	3,200		
Supreme Court of Canada .....	5	7,780	5	7,780		
Tax Court of Canada .....	9	950			9	950
	169	2,006,188	98	225,989	71	1,780,199
<b>NATIONAL DEFENCE</b>						
Department .....	12,684	23,345,240	7,281	15,763,354	5,403	7,581,886
Canadian Forces Grievance Board .....	1	500			1	500
Military Police Complaints Commission .....	2	2,000			2	2,000
	12,687	23,347,740	7,281	15,763,354	5,406	7,584,386
<b>NATURAL RESOURCES</b>						
Department .....	263	322,074	210	282,331	53	39,743
Canadian Nuclear Safety Commission .....	10	9,796	10	9,796		
National Energy Board .....	6	4,561	6	4,561		
	279	336,431	226	296,688	53	39,743



ACCOUNTABLE ADVANCES — *Concluded*

Department and agency	Advances outstanding as at March 31, 2003		Advances settled in April 2003		Advances outstanding as at April 30, 2003	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
<b>PARLIAMENT</b>						
House of Commons .....	85	58,446	85	58,446		
Library of Parliament .....	9	3,236	1	686	8	2,550
The Senate .....	17	7,941	17	7,941		
	111	69,623	103	67,073	8	2,550
<b>PRIVY COUNCIL</b>						
Department .....	119	98,698	119	98,698		
Canadian Centre for Management Development .....	2	2,089	2	2,089		
Canadian Intergovernmental Conference Secretariat .....	2	450	2	450		
Canadian Transportation Accident Investigation and Safety Board .....	16	8,050			16	8,050
Chief Electoral Officer .....	16	7,394	2	1,044	14	6,350
Commissioner of Official Languages .....	12	2,575			12	2,575
Public Service Staff Relations Board .....	1	1,000			1	1,000
	168	120,256	125	102,281	43	17,975
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>						
Department .....	445	842,473	402	762,523	43	79,950
Communication Canada .....	18	8,789			18	8,789
	463	851,262	402	762,523	61	88,739
<b>SOLICITOR GENERAL</b>						
Department .....	32	10,950			32	10,950
Canadian Security Intelligence Service .....	1	2,000,000	1	2,000,000		
Correctional Service .....	525	477,614	520	471,753	5	5,861
National Parole Board .....	9	4,375			9	4,375
Royal Canadian Mounted Police .....	1,598	8,182,736	642	5,534,072	956	2,648,664
	2,165	10,675,675	1,163	8,005,825	1,002	2,669,850
<b>TRANSPORT</b>						
Department .....	238	205,318	133	114,986	105	90,332
Canadian Transportation Agency .....	23	24,862	23	24,862		
	261	230,180	156	139,848	105	90,332
<b>TREASURY BOARD</b>						
	35	29,809	34	29,009	1	800
<b>VETERANS AFFAIRS</b>						
	119	79,863	112	74,513	7	5,350
Total .....	24,757	46,095,817	15,538	31,108,050	9,219	14,987,767

## Losses of public money and property

Information on losses of public money and property is required under the Treasury Board Policy on Losses of Money and Offences and Other Illegal Acts Against the Crown.

### LOSSES OF REVENUES DUE TO FRAUD OR WILLFUL MISREPRESENTATION — DISCOVERED OR DETECTED IN 2002-2003

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
<b>CANADA CUSTOMS AND REVENUE AGENCY</b>					
Court convictions (amount of tax evaded or refunded fraudulently obtained as determined by the courts)					
Income tax .....	158	8,768,905	2,922,585	1,406,252	4,440,068
Goods & services tax/harmonized sales tax .....	102	13,042,536	556,412	7,258,511	5,227,613
Customs import duties and taxes .....	9	653,570	401,971	19,021	232,578
Other administered losses .....	3	186,246	72,334	23,015	90,897
	272	22,651,257	3,953,302	8,706,799	9,991,156
Cases before the courts (CCRA's estimate of the amount of tax evaded or fraudulently obtained)					
Income tax .....	398	46,889,699		(1)	(1)
Goods & services tax/harmonized sales tax .....	287	98,521,939		(1)	(1)
Customs import duties and taxes .....	10	9,460,861		(1)	(1)
Other administered losses .....	6	29,390		(1)	(1)
	701	154,901,889			
<b>CANADIAN HERITAGE</b>					
<b>Parks Canada Agency</b>					
Counterfeit money given at gateway .....	1	10		10	
<b>TRANSPORT</b>					
<b>Department</b>					
Loss of revenues by a contractor refunded by himself .....	1	1,040	1,040		
	975	177,554,196	3,954,342	8,706,809	164,893,045

<sup>(1)</sup>These amounts can only be estimated following a court conviction.

**PUBLIC ACCOUNTS OF CANADA 2002-2003**

**LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2002-2003**

Brief description of loss	Charged to 2002-2003 Vote	Amount of loss	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>					
<b>Department</b>					
Theft of petty cash .....	1	70		70	
Theft of travel advance .....	1	700		700	
Fraudulent claims for travel advances .....	1	8,500			8,500
<b>Canadian Food Inspection Agency</b>					
Loss of receipts .....	30	30		30	
Loss of petty cash .....	30	18		18	
Theft of petty cash at the Rimouski Office .....	30	100		100	
Theft of change fund at the Grand Forks District Office .....	30	100		100	
<b>CANADA CUSTOMS AND REVENUE AGENCY</b>					
Fraudulent overtime claims .....	1	5,432	5,432		
Net cashier shortages (shortages of \$7,807, overages of \$6,403) ..	1	1,404		1,404	
Theft from petty cash (2 instances) .....	1	1,243	1,243		
Loss of a petty cash fund .....	1	125		125	
Loss from a cash float .....	1	100		100	
<b>CANADIAN HERITAGE</b>					
<b>Department</b>					
Theft of petty cash .....	1	1,591			1,591
<b>National Archives of Canada</b>					
Loss of petty cash .....	55	41		41	
<b>National Library</b>					
Cashier shortages (shortages of revenues only) .....	100	601		601	
<b>Parks Canada Agency</b>					
Theft of petty cash (4) .....	1	1,053		1,053	
Theft of cash float (4) .....	1	864		864	
Fraudulent use of telephone calling card .....	1	1,000		1,000	
<b>Public Service Commission</b>					
Theft of taxi booklets .....		772			772
<b>CITIZENSHIP AND IMMIGRATION</b>					
<b>Department</b>					
Loss of receipts .....	1	250		250	
Loss of a complete cashier's float .....	1	200		200	
Cashier shortages—Canada .....	1	427		427	
Cashier shortages—Overseas .....	1	2,091		2,091	
Misappropriation of funds .....	1	178,540	15,178		163,362
<b>Immigration and Refugee Board of Canada</b>					
Personal use of taxi vouchers .....	1	519		519	
<b>ENVIRONMENT</b>					
<b>Department</b>					
Misuse of Government acquisition card .....	1	124			124
<b>FISHERIES AND OCEANS</b>					
Fraudulent use of credit card (3) .....	1	1,294	1,294		
Loss of public monies— Commercial licence revenue .....	1	60			60
Theft of petty cash at the Pacific Biological Station .....	1	1,022			1,022
Theft of petty cash at the CCG Station Kitsilano .....	1	591			591

# LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Continued*

Brief description of loss	Charged to 2002-2003 Vote	Amount of loss	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>					
<b>Department</b>					
Net cashier shortages .....		10,579		10,579	
Fraudulent claims for payment (2 cases) .....		7,141	186	6,955	
Theft of petty cash .....		74		74	
Counterfeit currency .....		637		637	
<b>HUMAN RESOURCES DEVELOPMENT</b>					
<b>Department</b>					
Fraudulent claims for benefits:					
Employment Insurance .....	(S)	133,462,360	15,546,856	105,481	117,810,023
Old Age Security .....	(S)	843,538	35,657		807,881
Canada Pension Plan .....	(S)	540,077	11,978		528,099
Losses of public money:					
Fraudulent use of a credit card, NS .....	1	2,219	2,219		
Loss of receipts, PEI .....	1	50		50	
Counterfeited bank note, Que, HRCC (8 cases) .....	1	90		90	
Deposit shortage, Que, HRCC .....	1	40		40	
Loss of money, Que, HRCC .....	1	50		50	
Loss of receipts, Ont .....	1	150		150	
Loss of petty cash, Ont .....	1	99		99	
Loss of petty cash, Man .....	1	10		10	
Cashiers shortage, Man .....	1	40		40	
Counterfeited bank note, Sask, HRCC .....	1	10		10	
Theft of petty cash, Alta .....	1	348	40	308	
Loss of receipts, BC, HRCC .....	1	1,290		1,290	
Loss of money, BC .....	1	190		190	
Counterfeited bank note, BC, HRCC .....	1	20		20	
Deposit shortage, BC, HRCC .....	1	10		10	
Cashiers shortage, BC .....	1	20		20	
Theft of travellers cheques, NHQ .....	1	600		600	
Fraudulent travel expense claim, NHQ .....	1	50		50	
Theft of petty cash, NHQ .....	1	593			593
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>					
<b>Department</b>					
Loss of Treaty monies, On .....		4,688			4,688
<b>INDUSTRY</b>					
<b>Department</b>					
Loss of taxi chits (35 pages) (2 cases) .....		383		383	
Theft of petty cash (3 cases) .....		388		388	
Misuse of credit card .....		4,532			4,532
<b>Atlantic Canada Opportunities Agency</b>					
False or fraudulent claims on contribution agreements .....	2	883,669		883,669	
<b>Economic Development Agency of Canada for the regions of Quebec</b>					
Theft of petty cash funds .....		320		320	
False or fraudulent claims for grants and contributions .....		65,216	4,575		60,641
<b>Social Sciences and Humanities Research Council</b>					
American Express cheques stolen and cashed .....	1	5,000			5,000
<b>JUSTICE</b>					
<b>Department</b>					
Theft of petty cash at Ottawa's headquarters .....	1	90	90		

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Continued*

Brief description of loss	Charged to 2002-2003 Vote	Amount of loss	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
<b>NATIONAL DEFENCE</b>					
<b>Department</b>					
Fraudulent claims for Education Allowances					
CFSU (E) Brussels .....		92,000	4,600		87,400
Discrepancy in a standing advance					
CFB Esquimalt .....		695	695		
Discrepancy in a standing advance					
8 Wing Trenton .....		2,500	2,500		
Discrepancy in a standing advance					
CFB ASU Edmonton .....		500			500
Discrepancy in a standing advance					
CFB ASU Edmonton .....		3,000			3,000
Discrepancy in money held by cashier.					
12 Wing Shearwater .....		451			451
Discrepancy in money held by cashier.					
4 Wing Cold Lake .....		16	16		
Theft of a standing advance					
CFSU (O) OP Reptile .....		23,218			23,218
Misappropriation of funds from a standing advance.					
CFSU (Ottawa) .....		400	400		
Discrepancy in a standing advance					
CFB Petawawa .....		630			630
Misappropriation of funds from a standing advance.					
CFB ASU Edmonton .....		23,000			23,000
Discrepancy in a standing advance.					
CFB Halifax .....		3,000			3,000
Discrepancy in a standing advance.					
CFNAHQ DET Whitehorse .....		6,962	6,962		
Discrepancy in a standing advance.					
8 Wing Trenton .....		6,789			6,789
Theft of Travellers Cheques from custodian					
CFSU (O) OP Apollo .....		7,600			7,600
Adjustment to reconcile FMAS with the					
Cashier Automated System .....		180		180	
Cashier shortages. The cause could not be					
determined (possible human error or lost voucher) .....		4,532		4,532	
Theft of diesel fuel rebates (See note) .....		41,721	13,181	25,040	3,500
<b>NATURAL RESOURCES</b>					
<b>Department</b>					
Misuse of A.R.I. fleet vehicle acquisition card					
by an intern .....	3	300		300	
<b>PRIVY COUNCIL</b>					
<b>Department</b>					
Fraudulent travel claims .....	1	19,585		19,585	
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>					
<b>Department</b>					
Theft of petty cash .....	1	122		122	
<b>Receiver General—Cheque Redemption Control</b>					
Receiver General cheques including employment					
insurance warrants and Bank of Canada cheques					
Forged endorsements (8269 cases) .....		3,693,526	3,634,606	58,920	
Irregular endorsements (244 cases) .....		126,600	122,789	3,811	
Not endorsed (1816 cases) .....		1,281,108	1,136,401	144,707	
Misdirected direct deposit .....		1,178,782	946,757	232,025	
Others (649 cases) .....		1,152,609	1,045,360	107,249	



# LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Concluded*

Brief description of loss	Charged to 2002-2003 Vote	Amount of loss	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
Foreign accounts					
Forged endorsements (1 case) .....		318	318		
Not endorsed (2 cases) .....		84	84		
<b>SOLICITOR GENERAL</b>					
<b>Correctional Service</b>					
Loss of receipts (3 cases) .....		150		150	
Misappropriation of funds (2 cases) .....		34,205	12,533		21,672
Loss of petty cash (4 cases) .....		275		275	
<b>Royal Canadian Mounted Police</b>					
Loss of money "A" division, petty cash .....		47	47		
Loss of money "k" division, fines .....		2,875		2,875	
City of Richmond petty cash fund					
at Richmond Detachment .....		240		240	
Sooke Detachment, petty cash .....		100			100
<b>TRANSPORT</b>					
<b>Department</b>					
Theft of survival equipment .....	1	184		184	
Theft of cash from travel claim .....	1	20		20	
		143,751,757	22,551,997	1,621,421	119,578,339

Note: The amounts reported are estimates, which may be altered marginally as a result of further validation.

(S) Statutory authority.

## LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2002-2003

Brief description of loss	Amount of loss	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>				
<b>Department</b>				
Theft of laptop computers (3 cases) .....	11,615		11,615	
Theft of computers (2 cases) .....	3,400		3,400	
Theft of a controlled temperature water bath .....	1,412		1,412	
Theft of electronic mail devices .....	449		449	
Theft of vehicle license plate .....	20		20	
Theft of cellular phones (3 cases) .....	400		400	
Theft of chainsaw .....	450		450	
Theft of digital camera .....	1,085		1,085	
Theft of solar panels .....	1,500		1,500	
Theft of All terrain vehicles (3 cases) .....	11,268		11,268	
<b>Canadian Food Inspection Agency</b>				
Theft of laptop computers (13 cases) .....	47,375	2,936	44,439	
Theft of an outboard motor (1 case) .....	1,743		1,743	
Theft of balances (2 cases) .....	2,410		2,410	
Theft of briefcase (1 case) .....	380		380	
Theft of digital camera (2 cases) .....	2,358		2,358	
Theft of lawnmower (2 cases) .....	4,888		4,888	
Theft of printer (1 case) .....	700		700	
Theft of back seat of van (1 case) .....	2,700		2,700	
Vandalism to Government vehicles (57 cases) .....	26,356		26,356	
<b>CANADA CUSTOMS AND REVENUE AGENCY</b>				
Theft of computers (34 laptops - 30 incidents) .....	87,966		87,966	
Theft of computers (18 desk tops - 10 incidents) .....	29,032		29,032	
Theft of informatic equipment (12 incidents) .....	12,336		12,336	
Theft of camera: 1 digital, 1 surveillance (2 incidents) .....	3,890		3,890	
Theft of cellular phones (10 phones) .....	1,749		1,749	
Theft of 8 custom shirts/2 jackets/2 armoured vests - overalls (5 incidents) .....	1,751		1,751	
Theft of Art Print (2) .....	350		350	
Theft of one First Aid Kit .....	315		315	
Theft of miscellaneous items value less then \$200 .....	1,469		1,469	
<b>CANADIAN HERITAGE</b>				
<b>Department</b>				
Theft of laptops (4 cases) .....	15,220		15,220	
Theft of Palm Pilots (3 cases) .....	1,220		1,220	
Theft of a projector Epson ELP 7200/715C .....	8,825		8,825	
Theft of a scanner .....	450		450	
Theft of a ScanJet 5300 (HP) .....	298		298	
Theft of the software QuarkXpress 5.0 (Windows) .....	1,200		1,200	
Theft of a hard drive .....	125		125	
Theft of a CD ROM .....	45		45	
Theft of a video card .....	80		80	
Theft of IBM Netvista RAM .....	120		120	
Theft of a COMPAQ Deskpro RAM (2 cases) .....	180		180	
Theft of a CD ROM Burner .....	300		300	
Theft of a Inuit sculpture .....	800		800	
<b>National Archives of Canada</b>				
Theft of microcomputers (Pentium) .....	2,100		2,100	
Theft of strapping machines and tools .....	500		500	

# LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>National Film Board</b>				
Theft of a computer .....	6,195		6,195	
Theft of a computer .....	5,413		5,413	
Theft of a computer .....	5,124		5,124	
Theft of a computer .....	4,746		4,746	
Theft of a computer .....	4,462		4,462	
Theft of a computer .....	3,936		3,936	
Theft of a computer .....	3,699		3,699	
Theft of a computer .....	3,510		3,510	
Theft of a computer .....	2,829		2,829	
Theft of a computer .....	1,994		1,994	
Theft of a computer .....	1,407		1,407	
Theft of a camera .....	6,050		6,050	
Theft of a video VHS .....	1,485		1,485	
Theft of a DVD player .....	525		525	
<b>National Library</b>				
Theft of computer speakers .....	100		100	
<b>Parks Canada Agency</b>				
Damage due to break-in (3) .....	10,355		10,355	
Stolen signs .....	100		100	
Theft of boat trailer .....	3,000		3,000	
Theft of camera .....	990		990	
Theft of cell phone .....	200		200	
Theft of equipment (8) .....	6,466		6,466	
Theft of fire wood .....	1,050		1,050	
Theft of laptop computer .....	2,000			2,000
Theft of various items .....	8,633	8,633		
Vandalism to building (13) .....	19,748		19,748	
Vandalism to cemetery gate .....	200		200	
Vandalism of government vehicles (2) .....	3,799		3,799	
<b>Public Service Commission</b>				
Theft of laptops (3 cases) .....	8,200		8,200	
Theft of telephones (4 cases) .....	340		340	
Theft of hand held computer .....	500		500	
Theft of microcomputer .....	1,615	1,615		
<b>Status of Women—Office of the Co-ordinator</b>				
Theft of laptop computer .....	4,134		4,134	
<b>CITIZENSHIP AND IMMIGRATION</b>				
<b>Department</b>				
Theft of clothes at Prevention Centre .....	100		100	
Theft of projectors (2) .....	7,000		7,000	
Theft of enforcement officer equipment (172) .....	10,616		10,616	
Theft of cameras (3) .....	1,740		1,740	
Theft of microcomputers (5) .....	14,029		14,029	
Theft of computer monitors (34) .....	16,800		16,800	
Theft of LAN server (1) .....	180,962		180,962	
<b>Immigration and Refugee Board of Canada</b>				
Theft of laptop computer (2 cases) .....	4,500		4,500	
Theft of a projector .....	6,000		6,000	
Theft of a hard drive .....	140		140	
Theft of random access memory .....	40		40	
Theft of a desktop computer .....	100		100	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>ENVIRONMENT</b>				
<b>Department</b>				
Theft of computer and peripheral equipment (17 cases) .....	32,490		27,490	5,000
Theft of laptop computers (25 cases) .....	81,079		77,079	4,000
Theft of cell phones (7 cases) .....	1,907		1,907	
Theft of tools (6 cases) .....	18,979		18,129	850
Theft of technical equipment (9 cases) .....	6,692		6,172	520
Theft of office equipment (8 cases) .....	4,320		4,320	
Theft of electronic equipment (16 cases) .....	22,405		22,405	
Theft of vehicles and trailers (3 cases) .....	45,567	44,944	200	423
Theft of optical equipment (12 cases) .....	30,353		29,753	600
Theft of fire arms (6 cases) .....	4,200		1,850	2,350
Theft of clothing and uniforms (3 cases) .....	1,850		1,050	800
Theft of miscellaneous items (2 cases) .....	910		910	
Vandalism to vehicles (6 cases) .....	15,441		15,441	
Vandalism to buildings (2 cases) .....	694		694	
Damage to building due to a fire .....	36,000		36,000	
<b>FINANCE</b>				
<b>Department</b>				
Theft of microcomputers (2 cases) .....	4,625	30		4,595
<b>Auditor General</b>				
Theft of laptop computer (1 case) .....	2,875		2,875	
<b>Financial Transactions and Reports Analysis Centre of Canada</b>				
Theft of 1 laptop computer .....	6,000		6,000	
<b>Office of the Superintendent of Financial Institutions</b>				
Laptop computer lost in transit by courier—				
Cost recovered from courier's insurance .....	2,605	2,605		
Laptop computer lost by employee .....	612		612	
<b>FISHERIES AND OCEANS</b>				
Theft of boat (1) .....	975		975	
Theft of cellular telephone (2) .....	480		480	
Theft of computer and computer equipment (16) .....	60,443		60,443	
Theft of fish (1) .....	8,000		8,000	
Theft of outside maintenance equipment (3) .....	5,550		5,550	
Theft of outboard motor (2) .....	1,803		1,803	
Theft of projector (2) .....	19,365		19,365	
Theft of recreational vehicle (1) .....	3,221		3,221	
Theft of solar equipment (1) .....	1,700		1,700	
Theft of snowmobile and damage to fence and locks (1) .....	20,000	9,500	10,500	
Theft of snowplow (1) .....	2,089		2,089	
Theft of tools (1) .....	1,500		1,500	
Theft of truck and truck equipment (3) .....	9,900		9,900	
Theft of weight scale (1) .....	730		730	
Theft of welding equipment (1) .....	18,000		18,000	
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>				
<b>Department</b>				
Theft of notebook computer (2) .....	4,766		4,766	
Theft of cellular telephone (3) .....	577		577	
Theft of VCR .....	450		450	

# LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>HEALTH</b>				
<b>Department</b>				
Theft/loss of laptops and computers (9 cases) .....	37,219		37,219	
Theft/loss of laptop and computer equipment (6 cases) .....	4,880		4,880	
Theft/loss of cellular telephone (9 cases) .....	2,253		2,253	
Theft/loss of audiovisuals (3 cases) .....	1,790		1,790	
Theft/loss of palm pilot (2 cases) .....	1,349		1,349	
Theft/damages of a vehicle (2 cases) .....	20,493		20,493	
Theft/loss of equipment & office supplies (2 cases) .....	550		550	
Theft/loss of taxi chit book (2 cases) .....	1,150		1,150	
<b>Canadian Institutes of Health Research</b>				
Theft of flat screen monitor (5 cases) .....	2,875		2,875	
Theft of lap top computer (3 cases) .....	10,091		10,091	
<b>HUMAN RESOURCES DEVELOPMENT</b>				
<b>Department</b>				
<b>Nova Scotia</b>				
Vehicle break-in damage to car (2 cases) .....	3,579		3,579	
Damage to building due to break-in .....	387		387	
Theft of computer .....	1,200		1,200	
Theft of a government vehicle .....	3,500	3,500		
<b>New Brunswick</b>				
Loss of projector .....	7,645		7,645	
Theft of cellular phone .....	300		300	
Theft and damage to a government vehicle .....	3,127			3,127
Theft of computers (4 cases) .....	8,300		8,300	
<b>Quebec</b>				
Theft of a tape recorder .....	150		150	
Theft of a briefcase .....	50		50	
Theft of computer component .....	150		150	
Loss of cellular phone (2 cases) .....	220		220	
Theft of laptop computers (13 cases) .....	32,070		32,070	
Loss of printers (4 cases) .....	20,000		20,000	
Loss of laptop computer .....	3,800		3,800	
Theft of computers (30 cases), printers (2 cases) and fax machine .....	56,700		56,700	
Theft of central processing unit (CPU) .....	1,090		1,090	
<b>Ontario</b>				
Theft of palm pilot (3 cases) .....	1,500		1,500	
Loss of palm pilot (2 cases) .....	1,000		1,000	
Theft of laptop computers (18 cases) .....	55,309		55,309	
Theft of microcomputers (4 cases) .....	9,900		9,900	
Loss of microcomputers .....	2,500		2,500	
Theft of audiovisual equipment (4 cases) .....	1,682		1,682	
Theft of office equipment and supplies (7 cases) .....	1,020		1,020	
Theft of computer accessories (5 cases) .....	2,019		2,019	
Theft of telecommunication equipment (2 cases) .....	400		400	
Loss of telecommunication equipment (3 cases) .....	680		680	
<b>Manitoba</b>				
Theft of cellular phone (2 cases) .....	700		700	
Vandalism to government vehicle .....	144		144	
<b>Alberta / NWT / Nunavut</b>				
Theft of laptop computers (2 cases) .....	5,000		5,000	
Vandalism to building .....	500		500	
Loss of audiovisual equipment .....	11,000		11,000	
Loss of laptop computers (2 cases) .....	5,000		5,000	



LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>British Columbia / Yukon</b>				
Theft of laptop computers (3 cases) .....	8,500	500	8,000	
Theft of equipment (3 cases) .....	2,500		2,500	
Vandalism to government vehicle .....	2,123		2,123	
Theft of office equipment (4 cases) .....	3,299		3,299	
<b>NHQ</b>				
Theft of computers (5 cases) .....	9,270	1,770	7,500	
Theft of monitors (4 cases) .....	2,755	351	2,404	
Theft of printers (2 cases) .....	3,879		3,879	
Theft of laptops computers (7 cases) .....	24,983		24,983	
Theft of computer component (3 cases) .....	600		600	
Loss of cellular phones (2 cases) .....	583		583	
Loss of electronic organizer/Blackberry (2 cases) .....	1,098		1,098	
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>				
<b>Department</b>				
Theft of audio-visual material, Qc. ....	5,595		5,595	
Theft of laptop computer, YT. ....	3,722		3,722	
Theft of laptop computers (2 cases), Ont. ....	8,970		8,970	
Theft of telephone set, Ont. ....	130		130	
Theft of laptop computer, BC. ....	4,104		4,104	
Theft of VCR, Sask. ....	250		250	
Theft of tire, Sask. ....	227		227	
Theft of laptop computers (4 cases), HQ. ....	13,505		13,505	
Missing monitor, HQ. ....	1,674		1,674	
Stolen personal digital assistant (Palm Pilot) (3 cases), HQ. ....	1,639		1,639	
Stolen projector, HQ. ....	6,940		6,940	
<b>INDUSTRY</b>				
<b>Department</b>				
Theft of laptop (7 cases) .....	23,058		22,658	400
Theft of computer (4 cases) .....	10,894		10,894	
Theft of Blackberry (4 cases) .....	1,949		1,949	
Theft of television .....	400		400	
Theft of VCR (2 cases) .....	200		200	
Theft of computer equipment (15 pieces) (3 cases) .....	20,112		20,112	
Theft of electronic agenda - Palm Pilot (3 cases) .....	1,425		1,425	
Theft of vehicle .....	25,543			25,543
Theft of spectrum analyzer IPR. ....	15,200			15,200
Theft of wall clock. ....	40		40	
Theft of 18" NEC flatscreen (2 cases) .....	5,130		5,130	
Theft of whole metric of weight .....	500		500	
Theft of bag on castors .....	200		200	
Theft of document case (3 cases) .....	400		400	
Theft - break and enter (3 cases) .....	6,530		6,530	
Vandalism to a vehicle (5 cases) .....	13,785		12,900	885
<b>Canadian Space Agency</b>				
Theft of computer (2 cases) .....	11,753		11,753	
Theft of mouse (1 case) .....	100		100	
Theft of cellular phone (1 case) .....	99		99	
Theft of electronic agenda (1 case) .....	624		624	
<b>Economic Development Agency of Canada for the Regions of Quebec</b>				
Theft of 7 obsolete computers; 3 keyboards; 1 colour printer. ....	800		800	
<b>National Research Council of Canada</b>				
Theft of microcomputers. ....	10,939		10,939	
<b>Natural Sciences and Engineering Research Council</b>				
Laptops and peripherals .....	75,000			75,000

# LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>JUSTICE</b>				
<b>Department</b>				
Theft of a palmpilot (Blackberry) .....	700		700	
Theft of a laptop .....	3,000		3,000	
Theft of a palmpilot .....	130		130	
<b>Canadian Human Rights Tribunal</b>				
Theft of RAM .....	150		150	
<b>Supreme Court of Canada</b>				
Theft of chairs .....	1,496		1,496	
<b>NATIONAL DEFENCE</b>				
<b>Department</b>				
Theft of military kit (5532 items) .....	208,538	1,420	207,118	
Theft of transportation equipment (1 item) .....	206		206	
Theft of machinery (2 items) .....	7,195		7,195	
Theft of telecommunication equipment (8 items) .....	4,297		4,297	
Theft of electronic equipment (22 items) .....	18,879	230	18,649	
Theft of technical equipment (18 items) .....	32,863	200	32,663	
Theft of tools (4 items) .....	4,898		4,898	
Theft of weapons (5 items) .....	1,146		1,146	
Theft of military specific equipment (1013 items) .....	38,520		38,520	
Theft of non military specific equipment (33 items) .....	14,762		14,762	
Theft of computers (10 items) .....	43,367		43,367	
Theft of laptops (11 items) .....	44,444		44,444	
Vandalism to buildings (23) .....	7,987		7,987	
<b>Military Police Complaints Commission</b>				
Theft of laptops .....	6,238		6,238	
Damage for public property as a result of a break-in .....	180		180	
<b>NATURAL RESOURCES</b>				
<b>Department</b>				
Theft of government computer from private residence .....				
Replaced by insurance company .....	3,581	3,581		
Vandalism at insectarium .....	3,000		3,000	
Break in to an employee's house-loss of a Dell computer, an HP Laserjet 1100 and an HP scanner .....	5,000			5,000
Theft of a laptop, as a result of a break-in to a vehicle rented by an employee portable computer, COMPAQ, model Armada .....	3,000		3,000	
Theft of field trailer and contents .....	29,400	9,600	19,800	
Theft of Vortex mixer .....	200		200	
Theft of weight scale .....	5,000		5,000	
Disappearance of a portable projector Proxima Ultralight X350 .....	5,325		5,325	
Loss of a projector .....	9,073		9,073	
Disappearance of Dell Laptop Computer delivered at the Loading Dock located at 580 Booth Street .....	3,900	3,900		
Loss of Dell Laptop on business trip .....	4,000			4,000
Loss of cellular phones (3) .....	600			600
Damage to 3 pipettes .....	1,800		1,800	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>PRIVY COUNCIL</b>				
<b>Department</b>				
Loss of cellular phones (3 cases) .....	983		983	
Loss of technical equipment (6 cases) .....	9,420		9,420	
Theft of cellular phone (2 cases) .....	906		906	
Theft of microcomputers (6 cases) .....	14,445		14,445	
<b>Canadian Transportation Accident Investigation and Safety Board</b>				
Vandalism to Government vehicle (2 cases) .....	2,993		2,993	
<b>Chief Electoral Officer</b>				
Theft of cell phone and charger (1 case) .....	179		179	
Theft of LCD projector (1 case) .....	6,400		6,400	
Theft of microcomputers (2 cases) .....	4,449		4,449	
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>				
<b>Department</b>				
Theft of laptop (29 cases) .....	102,877		102,877	
Theft of camera (2 cases) .....	1,700		1,700	
Theft of 'Palm Pilot' (3 cases) .....	1,826		1,826	
Theft of 1 'Palm Pilot', 1 Carry case and 1 laptop .....	3,855		3,855	
Theft of computer (2 cases) .....	3,200		3,200	
Theft of 1 projector .....	127,000		127,000	
Theft of 1 laptop and 1 printer .....	3,300		3,300	
Theft of flat screen monitor (3 cases) .....	2,978		2,978	
Theft of 1 computer and 1 monitor .....	900		900	
Theft of 1 voice recorder .....	200		200	
Theft of LCD data projector .....	5,600		5,600	
Theft of 1 pager .....	100		100	
Damage to three outdoor lights by vandalism .....	1,000		1,000	
Theft of digital camera (2 cases) .....	19,495		19,495	
Fraudulent use of a credit card .....	953	953		
Theft of a taxi chit .....	260	260		
<b>SOLICITOR GENERAL</b>				
<b>Correctional Service</b>				
Damage due to fire (32 cases) .....	28,780		28,780	
Damage due to inmate riot (3 cases) .....	8,757		8,757	
Loss of asset inventories (90 cases) .....	65,462	9,802	55,660	
Theft of computer (1 case) .....	4,000		4,000	
Theft of automobiles (1 case) .....	21,975		21,975	
Theft of supplies (1 case) .....	10		10	
Vandalism of property and equipment (423 cases) .....	126,511	7,755	116,796	1,960
<b>Royal Canadian Mounted Police</b>				
Damage/loss of equipment .....	59,703		55,203	4,500
Theft of laptop computers (1 case) .....	5,000		5,000	
Damage to police vehicles (15) .....	111,540	37,588	51,262	22,690
Vandalism to police vehicles (9) .....	4,172	35	3,533	604
Theft of RCMP vehicles (1) .....	15,000		15,000	
Vandalism to buildings (2) .....	1,600	1,323	277	
Damage to buildings (arson) .....	1,026,883		1,026,883	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>TRANSPORT</b>				
<b>Department</b>				
Theft of computers (5) .....	11,335		11,335	
Theft of laptop computers (6) .....	20,732		20,732	
Theft of projectors (7) .....	69,972		69,972	
Theft of monitors (62) .....	36,300		36,300	
Theft of a cellular phone .....	400		400	
Theft of regular telephones (2) .....	600		600	
Theft of a digital camera .....	529		529	
Vandalism to government vehicles (4) .....	3,732		3,732	
<b>Canadian Transportation Agency</b>				
Theft of a computer .....	1,163		1,163	
<b>TREASURY BOARD</b>				
<b>Secretariat</b>				
Theft of technical equipment (1 case) .....	25		25	
<b>VETERANS AFFAIRS</b>				
<b>Department</b>				
Theft of 3 computers .....	3,570		3,570	
Theft of 2 Palm pilots .....	1,285		1,285	
Theft of cell phone .....	299		299	
Theft of 3 laptop computers .....	10,600		10,600	
Theft of briefcase .....	260		260	
Theft of vehicle .....	1,400	488	913	
Theft of scooter .....	4,557		4,557	
Theft of laptop case .....	100		100	
	4,263,259	153,518	3,929,094	180,647

## LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2002-2003

Brief description of loss	Amount of loss	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>				
<b>Department</b>				
Damage to Government vehicle in an accident (17 cases) .....	32,892		32,892	
Loss and damage due to flooding at 885 Meadowlands, Ottawa, Ont. ....	24,827		24,827	
Total loss of Government vehicle in an accident .....	4,000		4,000	
Damage to the property following a road accident, fence to change .....	950	950		
<b>Canadian Food Inspection Agency</b>				
Damage to Government vehicle in an accident (94 cases) .....	168,428	32,744	132,141	3,543
<b>CANADA CUSTOMS AND REVENUE AGENCY</b>				
Damage to vehicle (43 cases) .....	150,147	13,861	105,081	31,205
<b>CANADIAN HERITAGE</b>				
<b>Department</b>				
Loss of nine (9) telephones in transit from St-John's, NL to Moncton, NB .....	3,222		3,222	
<b>Parks Canada Agency</b>				
Damage to guard rail due to accident (2) .....	3,460	3,210		250
Damage to lawn due to storm (2) .....	600			600
Damage to signs due to storm (2) .....	550			550
Damage to barricade .....	100			100
Damage to lights (3) .....	635			635
Damage to door .....	200			200
Damage to table .....	200			200
Broken window (2) .....	800			800
Building damages (10) .....	6,900		6,900	
Loss and damage to equipment (5) .....	2,420		2,420	
Car accident .....	1,000		1,000	
Damage to bridge caused by motor vehicle .....	322		322	
Damage to water gauge .....	1,806		1,806	
Damage to signs and posts caused by motor vehicle (3) .....	735		735	
Damage to electrical and security system caused by electrical storms (2) .....	3,537		3,537	
Damage to trees caused by storm .....	4,405		4,405	
Damage to boat caused by accident .....	9,933		9,933	
Damage to vehicle caused by accident (6) .....	1,880		1,880	
Loss items due to boat accident .....	1,319		1,319	
Damage to roadway caused by vehicle accident .....	4,658		4,658	
<b>CITIZENSHIP AND IMMIGRATION</b>				
<b>Department</b>				
Loss of cellular phones (4) .....	392		392	
Loss of concentrator (HUB) 16 ports .....	300		300	
Loss of laptops (2) .....	6,000		6,000	
Loss of immigration officer badges and ID cards (2) .....	150		150	



# LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>ENVIRONMENT</b>				
<b>Department</b>				
Damage to Government vehicles—				
Accident (14 cases) .....	107,418	26,328	81,090	
Damage to other vehicles and related parts				
(26 cases) .....	30,546		30,546	
Damage to technical equipment (15 cases) .....	73,323		73,323	
Damage to non-technical equipment (3 cases) .....	710		710	
Damage to microcomputer and related				
equipment (82 cases) .....	197,668		197,668	
Damage to electronic equipment (44 cases) .....	54,040		54,040	
Damage to office equipment (22 cases) .....	40,714		40,714	
Damage to tools (3 cases) .....	3,325		3,325	
Damage to building (1 case) .....	13,255		13,255	
<b>FINANCE</b>				
<b>Department</b>				
Loss of technical equipment (2 cases) .....	700		700	
<b>Auditor General</b>				
Loss of computer monitors due to broken water sprinkler				
during construction at 240 Sparks St., Ottawa (2 cases) .....	593		593	
Loss of computer keyboards due to broken water sprinkler				
during construction at 240 Sparks St., Ottawa (5 cases) .....	250		250	
Loss of computer mice due to broken water sprinkler				
during construction at 240 Sparks St., Ottawa (3 cases) .....	75		75	
<b>Financial Transactions and Reports Analysis Centre of Canada</b>				
Loss of cellular phones (2 cases) .....	300		300	
Loss of 1 blackberry .....	400		400	
<b>FISHERIES AND OCEANS</b>				
Loss of buoy with lantern, solar panel,				
anchor chair (hit by person/object and				
sunk in Caroline				
Passage Inner) .....	20,209		20,209	
Computer and monitor destroyed on board				
CCGS Griffon during bad weather and rough seas .....	1,500		1,500	
Loss of dataloggers (washed away in high waters) (3) .....	627		627	
Damage to range light (2) .....	280		280	
Damage to vehicle tires (2) .....	220		220	
Damage to property - lighthouse (1) .....	1,345		1,345	
Damage to property .....	1,000		1,000	
Vandalism to building (1) .....	903		903	
Damage to boom trailer (1) .....	700		700	
Damage to government vehicles				
in accidents (25) .....	36,432		3,896	32,536
<b>HUMAN RESOURCES DEVELOPMENT</b>				
<b>Department</b>				
<b>Nova Scotia</b>				
Damage to security system due to lightning				
storm (2 cases) .....	830		830	
Damage to government vehicle due to accident				
(3 cases) .....	2,716		2,716	
<b>New Brunswick</b>				
Damage to government vehicle				
due to flooding .....	937		937	
Damage to government vehicle due to accident				
(2 cases) .....	2,634		2,634	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>Ontario</b>				
Damage to computer equipment due to flooding .....	325,421		325,421	
Vandalism to building and equipment .....	1,816		1,816	
<b>Manitoba</b>				
Damage to government vehicle due to accident (2 cases) .....	2,557		2,557	
<b>Alberta / NWT / Nunavut</b>				
Damage to government vehicle due to accident (4 cases) .....	2,300		2,300	
<b>British Columbia / Yukon</b>				
Damage to government vehicle due to accident (5 cases) .....	8,352		8,352	
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>				
<b>Department</b>				
Vehicle accident, NWT .....	646		646	
Broken laptop, BC .....	4,200		4,200	
Damage to LDC panel, Alta .....	800		800	
<b>INDUSTRY</b>				
<b>Department</b>				
Damage to Government vehicle (4 cases) .....	21,889		21,430	459
Loss of BlackBerry .....	500		500	
Loss of cellular phone (3 cases) .....	449		449	
Loss of digital camera .....	1,120		1,120	
Loss of computer and equipment in house fire .....	6,043		6,043	
Loss of computer equipment .....	1,505		1,505	
<b>Canadian Space Agency</b>				
Loss of technical equipment (8 trays) due to the destruction of Columbia .....	433,448		433,448	
<b>National Research Council of Canada</b>				
Loss of public property .....	1,938		1,938	
<b>NATIONAL DEFENCE</b>				
<b>Department</b>				
Loss or damage to military kit (1560 items) .....	58,490	320	58,170	
Loss or damage to transportation equipment (36 items) .....	71,078		71,078	
Loss or damage to machinery (28 items) .....	20,119		20,119	
Loss or damage to telecommunication equipment (6 items) .....	2,096		2,096	
Loss or damage to electronic equipment (25 items) .....	23,477		23,477	
Loss or damage to technical equipment (3 items) .....	10,238		10,238	
Loss or damage to tools (8 items) .....	1,208		1,208	
Loss of weapons (13 items) .....	93		93	
Loss or damage to military specific equipment (130 items) .....	4,007		4,007	
Loss or damage to non military specific equipment (30 items) .....	15,299		15,299	
Loss or damage to computers (11 items) .....	13,434		13,434	
Loss or damage to laptops (3 items) .....	13,775		13,775	
<b>NATURAL RESOURCES</b>				
<b>Department</b>				
Damage to Government vehicle in an accident (4 cases) .....	19,047		19,047	
ATV accident (2 cases) .....	9,000		9,000	

# LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>PRIVY COUNCIL</b>				
<b>Canadian Transportation Accident Investigation and Safety Board</b>				
Damage to Government vehicle in an accident (2 cases) .....	32,792	26,759	6,033	
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>				
<b>Department</b>				
Accidental damage to Government building (2 cases) .....	11,000		11,000	
Damage to government vehicles (9 cases) .....	19,800		19,800	
Lost 1 laptop .....	3,792		3,792	
Damage to Government vehicle and garage door .....	1,000		1,000	
Loss of Cellular phone (2 cases) .....	330		330	
Loss of 1 Pager .....	100		100	
<b>SOLICITOR GENERAL</b>				
<b>Correctional Service</b>				
Damage due to water pipe break (8 cases) .....	79,837		50,837	29,000
Damage due to acts of nature (3 cases) .....	125,489		125,489	
Damage following motor vehicle accident (51 cases) .....	118,608	575	116,408	1,625
Damage to property and equipment (54 cases) .....	69,199		69,199	
Loss of asset inventories (38 cases) .....	9,554		9,554	
<b>Royal Canadian Mounted Police</b>				
Damage to RCMP vehicles (accidents) .....	668,300	167,015	432,639	68,646
Damage to aircraft (1) .....	3,386		3,386	
Damage to boat (1) .....	3,226		3,226	
Damage to snowmobile (1) .....	6,660			6,660
Damage/loss of equipment .....	164,971		160,260	4,711
<b>TRANSPORT</b>				
<b>Department</b>				
Destruction to a vehicle .....	22,461		22,461	
<b>VETERANS AFFAIRS</b>				
<b>Department</b>				
Loss of cell phone (2 cases) .....	699		699	
Loss of laptop (2 cases) .....	8,000		8,000	
Loss of computer and monitor .....	2,700		2,700	
Loss of video camera .....	700		700	
Loss of computer .....	1,500		1,500	
	3,458,867	271,762	3,005,385	181,720

# LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' PUBLIC ACCOUNTS OF CANADA

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amount recovered in previous years	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>						
<b>Canadian Food Inspection Agency</b>						
Damage to Government vehicle in an accident (23 cases) .....	2001-2002	50,369		4,996	45,373	
<b>CANADA CUSTOMS AND REVENUE AGENCY</b>						
Fraudulent overtime claims (2 cases) .....	1997-98	133,792	82,521	3	45,000	6,268
Issuance of fraudulent tax refunds by employees .....	2000-2001	518,904	104,567	21,272	87,195 <sup>(1)</sup>	305,870 <sup>(1)</sup>
Misrepresentation by employee in the acquisition of computer equipment .....	2000-2001	23,738	45	3,615		20,078
Damage to vehicles (51 cases) .....	2001-2002	117,375	15,009		94,896 <sup>(1)</sup>	7,470 <sup>(1)</sup>
Income Tax .....	2001-2002	11,371,419 <sup>(2)</sup>	1,906,257 <sup>(2)</sup>	1,932,458	3,105,680	4,427,024
Goods & Services Tax/Harmonized Sales Tax .....	2001-2002	9,442,892 <sup>(2)</sup>	1,205,483 <sup>(2)</sup>	238,077	4,928,489	3,070,843
Customs import duties and taxes .....	2001-2002	5,849,616 <sup>(2)</sup>	76,338 <sup>(2)</sup>	21,000	3,687,848	2,064,430
Other administered losses .....	2001-2002	28,615 <sup>(2)</sup>		2,693		25,922
<b>CANADIAN HERITAGE</b>						
<b>Telefilm Canada</b>						
Theft of petty cash .....	1999-2000	687			687 <sup>(1)</sup>	
<b>National Archives of Canada</b>						
Theft of computer equipment .....	2001-2002	8,000			8,000 <sup>(1)</sup>	
Theft of office equipment .....	2001-2002	800			800 <sup>(1)</sup>	
<b>National Film Board</b>						
Theft of a computer .....	2001-2002	3,000			3,000 <sup>(1)</sup>	
Theft of a video VHS .....	2001-2002	185			185 <sup>(1)</sup>	
<b>National Library</b>						
Theft of computer equipment .....	2001-2002	2,200			2,200 <sup>(1)</sup>	
Theft of office equipment .....	2001-2002	250			250 <sup>(1)</sup>	
<b>Parks Canada Agency</b>						
Damage to building caused by motor vehicle .....	1999-2000	1,372		1,058 <sup>(1)</sup>	314 <sup>(1)</sup>	
Vandalism to buildings (42 cases) .....	2000-2001	17,060			300	16,760
Missing grates on bridge (3 cases) .....	2000-2001	525			300	225
Broken road sign (4 cases) .....	2000-2001	906			325	581
Damage to Government vehicle (3 cases) .....	2000-2001	9,565			500	9,065
Theft of life ring .....	2000-2001	60				60
Vehicle accident (4 cases) .....	2000-2001	2,066	618		200	1,248
Damage to animal fences (7 cases) .....	2000-2001	4,319	3,669			650
Damage to alarm system due to lightning storm (2 cases) .....	2000-2001	840				840
<b>CITIZENSHIP AND IMMIGRATION</b>						
<b>Department</b>						
Cashier shortages, Canada .....	2001-2002	846	150		696 <sup>(1)</sup>	
<b>ENVIRONMENT</b>						
<b>Department</b>						
Misuse of Government mastercard and authorized use of ARI card .....	1997-98	7,400				7,400
Misappropriation of receipts by a term employee .....	2000-2001	8,780	5,274			3,506
Theft of vehicles and trailers (5 cases) .....	2000-2001	30,147			20,147	10,000
Theft of laptop computers (16 cases) .....	2001-2002	63,390			58,390	5,000
Theft of office equipment (8 cases) .....	2001-2002	2,008			1,508	500
Theft of optical equipment (7 cases) .....	2001-2002	15,485			8,485	7,000
Damage to Government vehicles due to accidents (17 cases) .....	2001-2002	54,216			52,422	1,794

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'  
PUBLIC ACCOUNTS OF CANADA — Continued

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amount recovered in previous years	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
<b>FISHERIES AND OCEANS</b>						
Damage to Government vehicles (25 cases) .....	1999-2000	35,630			35,630 <sup>(1)</sup>	
Damage to Government vehicles (79 cases) .....	2001-2002	192,351	9,137		183,214 <sup>(1)</sup>	
Items lost at sea (15 cases) .....	1999-2000	122,212			122,212 <sup>(1)</sup>	
Theft of computer and computer equipment (9 cases) .....	1999-2000	44,070	1,000		29,070 <sup>(1)</sup>	14,000
Theft of a boat and boating equipment .....	1999-2000	800			800 <sup>(1)</sup>	
Theft of boat and boating equipment (6 cases) .....	2001-2002	14,850			14,850 <sup>(1)</sup>	
Theft of vehicle and vehicle parts (3 cases) .....	1999-2000	4,300			4,300 <sup>(1)</sup>	
Damage to a boat .....	1999-2000	1,500			1,500 <sup>(1)</sup>	
Damage to vehicle and vehicle parts .....	1999-2000	5,000			5,000 <sup>(1)</sup>	
Theft of computer and computer equipment (12 cases) .....	2000-2001	57,399			57,399 <sup>(1)</sup>	
Theft of digital cameras (5 cases) .....	2000-2001	10,990			10,990 <sup>(1)</sup>	
Damage to Crown vehicles (35 cases) .....	2000-2001	82,111	736 <sup>(1)</sup>		81,375	
Fraudulent use of credit card .....	2000-2001	21,899	211			21,688
Theft and damage to solar captors (2 cases) .....	2001-2002	24,400			24,400 <sup>(1)</sup>	
Loss of equipment (5 cases) .....	2001-2002	4,213			4,213 <sup>(1)</sup>	
Loss of radar at sea .....	2001-2002	10,700			10,700 <sup>(1)</sup>	
Loss of DAPS receiver .....	2001-2002	5,360			5,360 <sup>(1)</sup>	
Loss of echo sounder .....	2001-2002	27,000			27,000 <sup>(1)</sup>	
Loss of GPS receiver .....	2001-2002	4,280			4,280 <sup>(1)</sup>	
Loss of hydraulic generator .....	2001-2002	1,050			1,050 <sup>(1)</sup>	
Loss of portable computers (2 cases) .....	2001-2002	8,210			8,210 <sup>(1)</sup>	
Loss of computer screen .....	2001-2002	2,100			2,100 <sup>(1)</sup>	
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>						
<b>Department</b>						
Theft of immigration, mission visa/consular funds .....	1994-95	176,857				176,857
Theft of immigration funds .....	1999-2000	300				300
Theft of mission funds .....	1996-97	55,728	5,393		50,335 <sup>(1)</sup>	
Theft of mission funds .....	1997-98	454,824	1,451	150,619	302,754 <sup>(1)</sup>	
Theft of mission funds .....	1999-2000	283,022				283,022
Theft of mission funds (3 cases) .....	2000-2001	935,794			85,794	850,000
Fraudulent claim for payment by an employee .....	1999-2000	104,264	48,970			55,294
<b>HEALTH</b>						
<b>Department</b>						
Theft of computers (3 cases) .....	1998-99	15,363			2,100	13,263
Theft/loss of laptops and computers (10 cases) .....	2001-2002	37,329				37,329
Theft/loss of laptops and computer equipment (18 cases) .....	2001-2002	25,760				25,760
Theft of cellular phone .....	1998-99	955				955
Theft/loss of cellular telephone .....	2001-2002	299				299
Damage to Government vehicles following accident (5 cases) .....	1999-2000	33,517			7,879	25,638
Destruction of medical vaccines due to refrigeration failure .....	1999-2000	47,841				47,841
Theft/loss of Palm Pilots (4 cases) .....	2001-2002	1,538				1,538
Theft of a vehicle—Damages .....	2001-2002	493				493
Theft of a vehicle (Ford Explorer)—Damages .....	2001-2002	5,000				5,000
Theft/loss of audiovisuals (3 cases) .....	2001-2002	6,125				6,125



# LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' PUBLIC ACCOUNTS OF CANADA — Continued

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amount recovered in previous years	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
<b>HUMAN RESOURCES DEVELOPMENT</b>						
<b>Department</b>						
Falsification of documents to permit a third party to receive contributions through the Job Development Program, Quebec CEC .....	1994-95	11,960	3,278	8,682		
Misappropriation of Community Industrial Training Committees (CITC) funds by project co-ordinator of North Shore of Superior .....	1994-95	53,190	23,190			30,000
Fraudulent cheques issued by an employee, National Headquarters region .....	1997-98	186,158	18,881	4,914		162,363
Fraudulent travel claim at Newfoundland Labrador .....	1999-2000	2,600	2,200	400		
Loss of receipts at HRCC Laval, Quebec .....	2001-2002	3,208		2,948	260	
Theft of revenue, Ontario .....	2001-2002	318		120	198	
Vandalism to building, Ontario .....	2001-2002	1,000			1,000 <sup>(1)</sup>	
Damage to Government vehicle due to accidents, Nova Scotia (3 cases) .....	2001-2002	13,501	5,595	577	7,329	
Fraudulent claims for benefits:						
Employment Insurance Benefits .....	1996-97	143,199,640	112,250,849	2,356,248	12,958,746	15,633,797 <sup>(1)</sup>
Employment Insurance Benefits .....	1997-98	139,711,649	103,975,047	5,421,717	7,565,847	22,749,038 <sup>(1)</sup>
Employment Insurance Benefits .....	1998-99	156,186,404	103,656,617	11,125,732	10,352,534	31,051,521 <sup>(1)</sup>
Employment Insurance Benefits .....	1999-2000	120,404,240	77,339,149	6,380,110	7,868,583	28,816,398 <sup>(1)</sup>
Employment Insurance Benefits .....	2000-2001	120,790,146	62,995,976	9,362,699	6,947,023	41,484,448 <sup>(1)</sup>
Employment Insurance Benefits .....	2001-2002	105,709,129	28,438,966	13,378,834	4,024,341	59,866,988 <sup>(1)</sup>
Family Allowances .....	1988-89	123,093 <sup>(1)</sup>	59,598 <sup>(1)</sup>	600	61,849	1,046
Family Allowances .....	1989-90	95,663	49,060		36,688	9,915
Family Allowances .....	1990-91	32,464	14,772		16,377	1,315
Family Allowances .....	1991-92	73,703	25,689		42,967	5,047
Family Allowances .....	1992-93	47,251 <sup>(1)</sup>	21,178 <sup>(1)</sup>		24,070 <sup>(1)</sup>	2,003
Family Allowances .....	1993-94	156,746	34,582	300	111,252 <sup>(1)</sup>	10,612
Family Allowances .....	1994-95	4,813 <sup>(1)</sup>	2,139 <sup>(1)</sup>		2,674	
Family Allowances .....	2001-2002	26,637	600	750	16,294	8,993
Old Age Security .....	1987-88	359,240 <sup>(1)</sup>	271,276 <sup>(1)</sup>	9,909	42,125 <sup>(1)</sup>	35,930
Old Age Security .....	1988-89	1,070,391 <sup>(1)</sup>	579,581 <sup>(1)</sup>	16,808	217,292 <sup>(1)</sup>	256,710
Old Age Security .....	1989-90	721,089	246,384	1,482	115,963	357,260
Old Age Security .....	1990-91	639,880	311,665 <sup>(1)</sup>		141,024 <sup>(1)</sup>	187,191
Old Age Security .....	1991-92	617,627	176,340	1,248	310,242 <sup>(1)</sup>	129,797
Old Age Security .....	1992-93	1,074,363	306,519 <sup>(1)</sup>	589	282,246 <sup>(1)</sup>	485,009
Old Age Security .....	1993-94	355,988 <sup>(1)</sup>	182,210 <sup>(1)</sup>	2,245	123,096 <sup>(1)</sup>	48,437
Old Age Security .....	1994-95	1,190,107 <sup>(1)</sup>	338,296 <sup>(1)</sup>	13,122	642,135 <sup>(1)</sup>	196,554
Old Age Security .....	1995-96	839,522	361,912 <sup>(1)</sup>	26,255	212,130 <sup>(1)</sup>	239,225
Old Age Security .....	1996-97	475,078 <sup>(1)</sup>	111,659 <sup>(1)</sup>	6,832	4,605 <sup>(1)</sup>	351,982
Old Age Security .....	1997-98	587,218 <sup>(1)</sup>	89,468 <sup>(1)</sup>	10,551	98,486 <sup>(1)</sup>	388,713
Old Age Security .....	1998-99	980,863	248,634 <sup>(1)</sup>	25,057	87,216 <sup>(1)</sup>	619,956
Old Age Security .....	1999-2000	544,086 <sup>(1)</sup>	51,442 <sup>(1)</sup>	22,546	104,868 <sup>(1)</sup>	365,230
Old Age Security .....	2000-2001	935,178 <sup>(1)</sup>	59,693 <sup>(1)</sup>	30,223		845,262
Old Age Security .....	2001-2002	3,657,953 <sup>(1)</sup>	223,750 <sup>(1)</sup>	95,115	761,033 <sup>(1)</sup>	2,578,055
Canada Pension Plan .....	1986-87	7,040	6,956	84		
Canada Pension Plan .....	1987-88	8,978	5,383 <sup>(1)</sup>			3,595
Canada Pension Plan .....	1989-90	242,854	148,198 <sup>(1)</sup>			23,149
Canada Pension Plan .....	1990-91	1,105,864	616,321	15,293	154,935 <sup>(1)</sup>	319,315
Canada Pension Plan .....	1991-92	437,731	160,962	64,160	28,982 <sup>(1)</sup>	183,627
Canada Pension Plan .....	1992-93	1,316,753	634,255 <sup>(1)</sup>	23,113	114,931 <sup>(1)</sup>	544,454
Canada Pension Plan .....	1993-94	771,616 <sup>(1)</sup>	292,462 <sup>(1)</sup>	52,200	84,888 <sup>(1)</sup>	342,066
Canada Pension Plan .....	1994-95	552,710	155,430	19,050	65,956	312,274
Canada Pension Plan .....	1995-96	796,847 <sup>(1)</sup>	333,863 <sup>(1)</sup>	15,737		447,247
Canada Pension Plan .....	1996-97	283,263	80,305 <sup>(1)</sup>	18,680		184,278
Canada Pension Plan .....	1997-98	1,815,162	429,827 <sup>(1)</sup>	33,031	98,747 <sup>(1)</sup>	1,253,557
Canada Pension Plan .....	1998-99	893,192 <sup>(1)</sup>	190,331 <sup>(1)</sup>	57,704	18,542 <sup>(1)</sup>	626,615
Canada Pension Plan .....	1999-2000	1,094,934 <sup>(1)</sup>	166,067 <sup>(1)</sup>	28,699	17,262	882,906
Canada Pension Plan .....	2000-2001	1,450,102 <sup>(1)</sup>	86,916 <sup>(1)</sup>	159,338		1,203,848
Canada Pension Plan .....	2001-2002	1,693,099 <sup>(1)</sup>	27,183 <sup>(1)</sup>	80,025	136,616 <sup>(1)</sup>	1,449,275

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'  
 PUBLIC ACCOUNTS OF CANADA — *Continued*

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amount recovered in previous years	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>						
<b>Department</b>						
Fraudulent claims for social assistance payment, Saskatchewan region .....	1987-88	20,784	15,154			5,630
Fraudulent claims for social assistance payment, Saskatchewan region .....	1988-89	5,170	1,000		1,170	3,000
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases) .....	1992-93	19,196	5,175		2,581	11,440
Fraudulent claims for social assistance payment, Saskatchewan region (6 cases) .....	1993-94	27,752	4,291		4,134	19,327
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases) .....	1994-95	8,495	1,352		888	6,255
Alteration of payments, Manitoba region .....	1996-97	27,545				27,545
Government vehicle burned, Atlantic region .....	1997-98	17,930				17,930
Theft of cellular phone, Saskatchewan .....	1997-98	501			301	200
Education funding fraud, Saskatchewan .....	1999-2000	2,710	100			2,610
Theft of computer equipment, HQ .....	1999-2000	5,300				5,300
Theft of a credit card and taxi chits, HQ .....	1999-2000	100				100
Theft of laptops, HQ (7 cases) .....	1999-2000	40,528	10,974			29,554
Distorted or falsified grants and contributions requests related to social assistance program, Quebec .....	2000-2001	44,000				44,000
Loss of a notebook with power adapter, PCMCIA card, NIC and modem adapters, external mouse and carrying bag, Manitoba .....	2000-2001	3,999			3,999 <sup>(1)</sup>	
Theft of digital camera, PGIC .....	2001-2002	1,599	500 <sup>(1)</sup>			1,099
Damage to Government vehicle due to an accident, Nunavut .....	2001-2002	8,336		8,928		(592)
<b>INDUSTRY</b>						
<b>Department</b>						
Theft of laptop computers (9 cases) .....	2001-2002	38,254			27,387	10,867
Theft of Blackberry (2 cases) .....	2001-2002	1,100				1,100
<b>Canadian Space Agency</b>						
Theft of two laptops and equipment .....	2000-2001	8,170			8,170 <sup>(1)</sup>	
Fraudulent endorsement of cheque cashed .....	2001-2002	1,683				1,683
<b>Economic Development Agency of Canada for the Regions of Quebec</b>						
False or fraudulent claims for grants and contributions .....	2000-2001	2,422,077	1,012,511	393,015	310,730	705,821
<b>NATIONAL DEFENCE</b>						
<b>Department</b>						
Misappropriation of funds from a standing advance at CFB Det. Sydney .....	1996-97	17,074		9,776 <sup>(1)</sup>	7,298 <sup>(1)</sup>	
Misappropriation of funds from a standing advance at CFB Halifax (3 cases) .....	1997-98	18,423	12,517	1,000		4,906
Misappropriation of funds from a standing advance at 15 Wing Moose Jaw .....	1997-98	29,109				29,109 <sup>(1)</sup>
Misappropriation of funds from a standing advance, CTCHQ Gagetown .....	2000-2001	1,098		1,098		
Misappropriation of funds from a Military Police local budget, CFSU (Ottawa) .....	2000-2001	52,811 <sup>(1)</sup>		28,093		24,718
Theft of cash from a standing advance, break and enter at CFB Valcartier .....	1999-2000	968				968
Misappropriation of funds from the Receiver Revenue accountant RGDF Shearwater .....	1999-2000	5,130				5,130
Theft of funds from the ship's pay office safe at HMCS Montreal .....	1999-2000	32,498				32,498
Discrepancy in a standing advance at Communications Regiment in Toronto .....	1999-2000	964		964		

SUPPLEMENTARY INFORMATION REQUIRED

BY THE FINANCIAL ADMINISTRATION ACT 3 . 35

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'  
PUBLIC ACCOUNTS OF CANADA — Continued

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amount recovered in previous years	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Cash shortage in an advance returned to the cashier at 14 Wing Greenwood .....	1999-2000	1,689			1,689 <sup>(1)</sup>	
Fraudulent travel duty allowances held by the cashier at 22 Wing North Bay .....	1999-2000	13,730 <sup>(1)</sup>		13,730		
Fraudulent claims, cashing of cheques and receipt of pay at CFSU Ottawa .....	1999-2000	91,352				91,352
Discrepancy in money held by cashier, HMCS Preserver .....	2000-2001	2,003				2,003
Misappropriation of funds from a standing advance, 4 Wing Cold Lake .....	2000-2001	1,361		1,361		
Discrepancy in a standing advance, CTCHQ Gagetown .....	2000-2001	6,100				6,100
Discrepancy in a standing advance, 17 Wing Winnipeg .....	2000-2001	394		394		
Missing financial receipts and funds from the deposit for base accommodations, CBF Halifax .....	2001-2002	375				375
<b>Military Police Complaints Commission</b>						
Fraudulent use of government acquisition card .....	2001-2002	595		595		
<b>NATURAL RESOURCES</b>						
<b>Department</b>						
Vandalism to buildings—Broken window (break in) .....	2001-2002	1,933 <sup>(1)</sup>		1,933		
Theft of televisions (break-in) (3 cases) .....	2001-2002	600		583		17
<b>PRIVY COUNCIL</b>						
<b>Canadian Centre for Management Development</b>						
Theft of technical equipment (3 cases) .....	2001-2002	3,000			3,000 <sup>(1)</sup>	
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>						
<b>Department</b>						
Theft of VCRs .....	1998-99	1,724			1,724 <sup>(1)</sup>	
Theft of various office supplies .....	1998-99	3,495			3,495 <sup>(1)</sup>	
<b>Receiver General — Cheque Redemption Control Directorate</b>						
Foreign accounts—False endorsements .....	1996-97	167,797	134,924			32,873
<b>SOLICITOR GENERAL</b>						
<b>Correctional Service</b>						
Theft of asset inventories (64 cases) .....	2001-2002	128,184	2,204		125,980 <sup>(1)</sup>	
Vandalism of property and equipment (403 cases) .....	2001-2002	168,931	4,497	437 <sup>(1)</sup>	163,997 <sup>(1)</sup>	
Damage following motor vehicle accident (42 cases) .....	2001-2002	104,045	9,593	3,880 <sup>(1)</sup>	90,572 <sup>(1)</sup>	
Money sent to the wrong inmate (1 case) .....	2000-2001	1,290 <sup>(1)</sup>		318	887	85
<b>Royal Canadian Mounted Police</b>						
Loss of fine money (2 cases) .....	1995-96	638			138	500
Loss of monies (fine, advance) .....	1996-97	5,400				5,400
Loss of money (5 cases) .....	2001-2002	3,712	497		3,115	100
Damage to vehicles .....	1996-97	86,537	16,042		68,018	2,477
Wilful damage to Government equipment .....	1998-99	12,248	490		858	10,900
Damage to police vehicles due to accident .....	1998-99	1,062,783	185,283		874,497	3,003
Damage to police vehicles .....	1998-99	13,234	1,349		8,229	3,656
Wilful damage to police vehicles .....	1997-98	352,708	58,891		279,182	14,635
Wilful damage to police vehicles .....	1998-99	169,929	45,984		123,513	432
Wilful damage to police vehicles .....	1999-2000	121,289	8,451		97,128	15,710
Wilful damage to police vehicles .....	2000-2001	6,690	553		3,251	2,886
Wilful damage to police vehicles .....	2001-2002	48,221	12,322		32,982	2,917
Property damage .....	1999-2000	7,506	1,413		3,690	2,403
Damage to police transport .....	1999-2000	256,329	49,891		179,621	26,817
Damage to police transport .....	2000-2001	71,593	17,444		22,696	31,453

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'  
*PUBLIC ACCOUNTS OF CANADA — Concluded*

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Damage/loss of equipment.....	2000-2001	6,850			6,600	250
Damage/loss of equipment.....	2001-2002	84,553	1,919		58,430	24,204
Theft of Government property.....	1999-2000	21,688			19,523	2,165
Theft of Government property.....	2000-2001	54,331			39,183	15,148
Damage to RCMP vehicles due to accidents.....	1999-2000	901,108	151,632	55	559,524	189,897
Damage to RCMP vehicles (accidents).....	2000-2001	1,348,510	314,630	20,045	948,444	65,391
Damage to RCMP vehicles (accidents).....	2001-2002	1,296,339	377,256		643,545	275,538
Damage to property/equipment.....	2000-2001	63,150			58,150	5,000
Damage to property/equipment.....	2001-2002	389,980		169,000	181,000 <sup>(1)</sup>	39,980 <sup>(1)</sup>
Vandalism to Government vehicles.....	2001-2002	312,937 <sup>(1)</sup>	140,252	17,899	18,084 <sup>(1)</sup>	136,702 <sup>(1)</sup>
<b>TRANSPORT</b>						
<b>Department</b>						
Misappropriation of public funds through alteration of deposit slips.....	1962-63	42,806	21,873	600		20,333
<b>VETERANS AFFAIRS</b>						
<b>Department</b>						
<b>Veterans Affairs Program</b>						
Misappropriation of public funds by an employee.....	1988-89	47,335 <sup>(1)</sup>	45,366 <sup>(1)</sup>		1,969 <sup>(1)</sup>	
False or fraudulent claims for War Veterans Allowance benefits (2 cases).....	1989-90	39,912	5,550	300		34,062
False or fraudulent claims for War Veterans Allowance benefits.....	1991-92	18,420 <sup>(1)</sup>	11,700 <sup>(1)</sup>	1,200		5,520
False or fraudulent claims for War Veterans Allowance benefits (3 cases).....	1992-93	97,218	11,780	1,500		83,938
False or fraudulent claims for War Veterans Allowance benefits.....	1993-94	25,890	7,011			18,879
False or fraudulent claims for War Veterans Allowance benefits.....	1994-95	23,022	12,100	1,100		9,822
False or fraudulent claims for War Veterans Allowance benefits.....	1995-96	61,330	1,070			60,260
False or fraudulent claims for War Veterans Allowance benefits.....	1997-98	60,456		5,000	55,456 <sup>(1)</sup>	
False or fraudulent claims for War Veterans Allowance benefits.....	1998-99	64,174				64,174
False or fraudulent claims for War Veterans Allowance benefits (3 cases).....	1999-2000	107,828	12,594	145		95,089
Fraudulent endorsement of disability pension cheques cashed following death of payee.....	1993-94	102,991	4,650			98,341
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases).....	1995-96	52,440	19,289			33,151
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases).....	1996-97	21,006	9,480			11,526
Fraudulent endorsement of disability pension cheques cashed following death of payee.....	1997-98	18,952	6,150	1,200		11,602
Forged or fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases).....	1999-2000	66,920 <sup>(1)</sup>				66,920
Misappropriation of administered account by an employee.....	1999-2000	22,013	19,468			2,545
Theft of petty cash.....	2000-2001	220		220		
		855,121,600	502,064,655	51,933,887	72,253,392	228,869,666

<sup>(1)</sup>Amends previous year's *Public Accounts of Canada*.<sup>(2)</sup>These losses are being reported for the first time in 2002-03.





# SECTION 4

2002-2003

*PUBLIC ACCOUNTS OF CANADA*

## Professional and Special Services

### CONTENTS

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Professional and special services.....	4.2

## PROFESSIONAL AND SPECIAL SERVICES

The following statement presents the total amount spent in the current fiscal year for each main classification of services allocated by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from

transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

### PROFESSIONAL AND SPECIAL SERVICES

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non- professional contracted services
	\$	\$	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>						
Department .....	193,918	2,608,554	25,221	11,738,963	705,346	6,293,895
Canadian Dairy Commission .....	14,898			35,819	15,249	200,319
Canadian Food Inspection Agency .....	4,159	356,420	37,773	836,413	2,660,122	1,070,636
Canadian Grain Commission .....	69,631		4,440		137	49,876
	<b>282,606</b>	<b>2,964,974</b>	<b>67,434</b>	<b>12,611,195</b>	<b>3,380,854</b>	<b>7,614,726</b>
<b>CANADA CUSTOMS AND REVENUE AGENCY .....</b>						
	<b>5,006,696</b>	<b>87,435</b>	<b>1,732,403</b>	<b>58,973,021</b>	<b>10,609,835</b>	<b>8,197,803</b>
<b>CANADIAN HERITAGE</b>						
Department .....	2,802,196	118,805		4,155,693	165,284	3,886,217
Canadian Radio-television and Telecommunications Commission .....				874,171	119,498	95,754
National Archives of Canada .....	167,678	26,305		446,584		1,092,615
National Battlefields Commission .....		63,277	500		35,785	
National Film Board .....	71,500	7,878,918		254,445	40,959	
National Library .....	99,476	20,622				1,171,614
Parks Canada Agency .....	92,208	15,881,046		1,725,300	882,601	5,016,297
Public Service Commission .....	10,803		46,699	1,833,098	11,554	2,598,702
Status of Women—Office of the Co-ordinator .....	2,900			183,275	168	263,652
	<b>3,246,761</b>	<b>23,988,973</b>	<b>47,199</b>	<b>9,472,566</b>	<b>1,255,849</b>	<b>14,124,851</b>
<b>CITIZENSHIP AND IMMIGRATION</b>						
Department .....	603,672		80,553,974	24,802,053	1,699,666	10,668,735
Immigration and Refugee Board of Canada .....				1,880,075	93,685	458,639
	<b>603,672</b>		<b>80,553,974</b>	<b>26,682,128</b>	<b>1,793,351</b>	<b>11,127,374</b>

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format, at the following URL address: <http://www.pwgsc.gc.ca/recgen/text/pub-acc-e.html>. This information includes for each Government program:

- the total amount spent in the current fiscal year;

- the total amount spent for each main classification of services; and,
- a detailed listing, for each main classification of services, of the payments (i.e. cash payments and accrued charges) to one individual or one organization aggregating to \$100,000 or over. This detail includes the name and location of the payee, together with the total amount paid.

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
1,591,515	1,475,554	3,179,181 67,812	3,846,739 60,143	28,007,565 1,320	32,313,367 264,041	758,133	92,737,951 659,601
408,316 240	12,474,753 23,494	1,356,670 160,466	1,478,246 162,740	8,778,267 196,794	17,029,416 822,243	194,879 17,124	46,686,070 1,507,185
<b>2,000,071</b>	<b>13,973,801</b>	<b>4,764,129</b>	<b>5,547,868</b>	<b>36,983,946</b>	<b>50,429,067</b>	<b>970,136</b>	<b>141,590,807</b>
<b>11,779,840</b>	<b>2,152,356</b>	<b>7,739,837</b>	<b>20,889,182</b>	<b>26,594,185</b>	<b>42,010,696</b>		<b>195,773,289</b>
93,046	56,448	6,883,907	2,025,567	639,863	33,053,146		53,880,172
112,127		331,385	546,881	109,665	1,467,433		3,656,914
1,180,960		382,274	659,120	1,531,696	3,527,511		9,014,743
253,784		17,109			373,143		743,598
155,094		299,792	297,158		5,827,190		14,825,056
		232,117	250,064	770,475	2,644,987		5,189,355
1,611,188	2,874,429	1,927,051	2,446,664	4,075,696	25,654,033		62,186,513
111,897		330,204	8,493,032	106,583	6,318,988		19,861,560
35		103,810	123,080		1,669,359		2,346,279
<b>3,518,131</b>	<b>2,930,877</b>	<b>10,507,649</b>	<b>14,841,566</b>	<b>7,233,978</b>	<b>80,535,790</b>		<b>171,704,190</b>
9,181,179		1,353,874	4,173,091	3,421,440	18,981,136	747,852	156,186,672
236,525		419,910	564,114	176,792	13,476,685		17,306,425
<b>9,417,704</b>		<b>1,773,784</b>	<b>4,737,205</b>	<b>3,598,232</b>	<b>32,457,821</b>	<b>747,852</b>	<b>173,493,097</b>

## PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non- professional contracted services
	\$	\$	\$	\$	\$	\$
<b>ENVIRONMENT</b>						
Department .....	25,719	578,065	217,508	4,004,148	3,425,666	20,017,613
Canadian Environmental Assessment Agency .....			5,965	5,885	2,936	681,689
	<b>25,719</b>	<b>578,065</b>	<b>223,473</b>	<b>4,010,033</b>	<b>3,428,602</b>	<b>20,699,302</b>
<b>FINANCE</b>						
Department						
Economic, Social and Financial Policies Program .....	191,882			773,748	1,173,905	2,462,559
Auditor General .....	678,786			263,977	14,944	201,078
Canadian International Trade Tribunal .....				42,418	1,452	160,493
Financial Consumer Agency of Canada .....				557,500		8,863
Financial Transactions and Reports Analysis Centre of Canada .....	7,073	194,058		3,352,543	522,552	65,039
Office of the Superintendent of Financial Institutions .....				1,444,189		161,390
	<b>877,741</b>	<b>194,058</b>		<b>6,434,375</b>	<b>1,712,853</b>	<b>3,059,422</b>
<b>FISHERIES AND OCEANS .....</b>	<b>330,727</b>	<b>18,253,558</b>	<b>370,044</b>	<b>14,914,225</b>	<b>5,952,518</b>	<b>16,920,133</b>
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>						
Department .....	107,369	3,728,431	133,295	26,458,011	13,912,511	13,827,738
Canadian International Development Agency .....	4,953,316	223,276	614		537,510	22,651,457
International Joint Commission .....				70,560		257,044
NAFTA Secretariat, Canadian Section .....					204,967	
Northern Pipeline Agency .....					25,650	
	<b>5,060,685</b>	<b>3,951,707</b>	<b>133,909</b>	<b>26,528,571</b>	<b>14,680,638</b>	<b>36,736,239</b>
<b>GOVERNOR GENERAL .....</b>	<b>11,000</b>			<b>8,635</b>	<b>3,384</b>	<b>665,706</b>
<b>HEALTH</b>						
Department .....	849,007	345,530	203,338,387	11,504,163	4,003,777	21,826,341
Canadian Institutes of Health Research .....	13,200		764	2,589,164	12,316	367,214
Hazardous Materials Information Review Commission .....					4,427	8,994
Patented Medicine Prices Review Board .....				115,544	101,859	11,521
	<b>862,207</b>	<b>345,530</b>	<b>203,339,151</b>	<b>14,208,871</b>	<b>4,122,379</b>	<b>22,214,070</b>

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
1,390,635	21,334,468	2,341,858	5,594,528	8,835,534	44,509,127	42,782	112,317,651
	10,000	63,219	154,707	11,619	1,415,647		2,351,667
<b>1,390,635</b>	<b>21,344,468</b>	<b>2,405,077</b>	<b>5,749,235</b>	<b>8,847,153</b>	<b>45,924,774</b>	<b>42,782</b>	<b>114,669,318</b>
853,727		874,074	1,764,696	164,832	5,192,912		13,452,335
108,819		634,580	227,366	444,370	5,331,511		7,905,431
9,685		24,282	37,953		334,238		610,521
		23,925	56,213		839,752		1,486,253
107,384		209,548	387,513	54,667	2,507,160		7,407,537
		667,824	1,239,642	95	2,475,767	29,192	6,018,099
<b>1,079,615</b>		<b>2,434,233</b>	<b>3,713,383</b>	<b>663,964</b>	<b>16,681,340</b>	<b>29,192</b>	<b>36,880,176</b>
<b>4,770,275</b>	<b>25,030,032</b>	<b>2,639,268</b>	<b>10,209,218</b>	<b>59,838,784</b>	<b>29,540,144</b>		<b>188,768,926</b>
25,776,976	8	15,316,246	8,638,662	33,944,166	65,826,406	224,622	207,894,441
		1,319,733	3,392,700	1,715,686	23,704,454		58,498,746
16,997	139,638	65,222	13,452	10,072	3,604,979		4,177,964
		17,253	55,707		452,324		730,251
		276	4,326	4,000	69,245		103,497
<b>25,793,973</b>	<b>139,646</b>	<b>16,718,730</b>	<b>12,104,847</b>	<b>35,673,924</b>	<b>93,657,408</b>	<b>224,622</b>	<b>271,404,899</b>
		<b>160,406</b>	<b>114,542</b>	<b>229,668</b>	<b>1,435,229</b>		<b>2,628,570</b>
2,504,281	13,411,754	22,411,969	8,845,553	3,358,551	110,737,239		403,136,552
9,271		352,996	210,941	90,919	4,022,949		7,669,734
		10,174	97,335	15	231,671		352,616
	105,519	52,716	40,221	40	176,563		603,983
<b>2,513,552</b>	<b>13,517,273</b>	<b>22,827,855</b>	<b>9,194,050</b>	<b>3,449,525</b>	<b>115,168,422</b>		<b>411,762,885</b>



## PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non- professional contracted services
	\$	\$	\$	\$	\$	\$
<b>HUMAN RESOURCES DEVELOPMENT</b>						
Department .....	6,026,176	59,990	8,935,479	40,114,220	4,856,260	65,573,066
Canada Industrial Relations Board .....			4,140	240,095	11,030	51,351
Canadian Artists and Producers Professional Relations Tribunal .....				14,783	735	379
Canadian Centre for Occupational Health and Safety .....						12,698
	<b>6,026,176</b>	<b>59,990</b>	<b>8,939,619</b>	<b>40,369,098</b>	<b>4,868,025</b>	<b>65,637,494</b>
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>						
Department						
Administration Program .....	5,000	3,077,673	53,082	2,944,581		1,539,176
Indian and Inuit Affairs Program .....	1,371,965	11,421,779	57,270	12,033,385	7,108,367	2,981,856
Northern Affairs Program .....	278,988	1,609,163	13,515	340,980	373,091	2,305,123
	<i>1,655,953</i>	<i>16,108,615</i>	<i>123,867</i>	<i>15,318,946</i>	<i>7,481,458</i>	<i>6,826,155</i>
Canadian Polar Commission .....	33,300			36,230		4,625
	<b>1,689,253</b>	<b>16,108,615</b>	<b>123,867</b>	<b>15,355,176</b>	<b>7,481,458</b>	<b>6,830,780</b>
<b>INDUSTRY</b>						
Department .....	670,426	2,299,027	128,014	23,122,602	2,478,906	20,124,194
Atlantic Canada Opportunities Agency .....	995,165			2,943,769	157,275	909,760
Canadian Space Agency .....	84,966	67,892,061	78,674	1,551,438	104,154	2,411,467
Competition Tribunal .....				31,195		25,414
Copyright Board .....			87		63,300	178,909
Economic Development Agency of Canada for the Regions of Quebec .....	114,586	31,236		696,851	42,303	864,205
National Research Council of Canada .....	193,368	18,001,467	236,993	2,744,400	7,554,957	4,304,937
Natural Sciences and Engineering Research Council .....	190,237	8,368		2,706,859	446	532,905
Office of Infrastructure of Canada .....	15,000			3,410,038	29,507	208,100
Social Sciences and Humanities Research Council .....	19,388	3,555		934,180	3,000	261,935
Statistics Canada .....	144,916			1,148,517	2,494	2,427,052
Western Economic Diversification .....	1,236,303			1,015,165	170,580	2,151,083
	<b>3,664,355</b>	<b>88,235,714</b>	<b>443,768</b>	<b>40,305,014</b>	<b>10,606,922</b>	<b>34,399,961</b>

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
3,185,775	50,619	3,314,061	12,312,293	136,513,027	113,826,853		394,767,819
21,683		72,120	52,253	97,154	838,899		1,388,725
10,368		20,713	9,584	13,174	259,094		328,830
2,160		87,287	88,500	366,051	621,771		1,178,467
<b>3,219,986</b>	<b>50,619</b>	<b>3,494,181</b>	<b>12,462,630</b>	<b>136,989,406</b>	<b>115,546,617</b>		<b>397,663,841</b>
287,097		523,201	1,162,022	1,108,286	15,028,559	171	25,728,848
286,225	19,001	1,065,442	1,629,743	6,978,067	36,955,743	153,350	82,062,193
88,126	3,929,758	436,611	804,163	363,873	28,990,805	4,573	39,538,769
661,448	3,948,759	2,025,254	3,595,928	8,450,226	80,975,107	158,094	147,329,810
		29,717	1,569		44,054		149,495
<b>661,448</b>	<b>3,948,759</b>	<b>2,054,971</b>	<b>3,597,497</b>	<b>8,450,226</b>	<b>81,019,161</b>	<b>158,094</b>	<b>147,479,305</b>
1,959,244	157,285	4,872,699	5,552,018	5,513,326	51,972,884		118,850,625
		668,310	1,078,200	793,614	12,573,319		20,119,412
716,231	42,923,963	419,906	961,086	4,049,113	13,527,378		134,720,437
		8,321	35,605	112,032	372,090		584,657
		44,722	13,159	71,282	172,250		543,709
401,091		368,826	436,607	71,439	3,863,297		6,890,441
2,143,260	4,756,828	3,963,989	3,103,190	5,207,553	6,038,938	70,590	58,320,470
11,419	227,263	199,417	258,935	421,562	2,092,006		6,649,417
44,985		24,057	30,891	284	868,473		4,631,335
2,306	9,160	96,139	150,575	169,358	1,636,200		3,285,796
1,323,739		1,244,964	3,129,663	9,783,618	4,035,620		23,240,583
88,839		436,128	532,775	1,301,269	2,455,280		9,387,422
<b>6,691,114</b>	<b>48,074,499</b>	<b>12,347,478</b>	<b>15,282,704</b>	<b>27,494,450</b>	<b>99,607,735</b>	<b>70,590</b>	<b>387,224,304</b>

## PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non- professional contracted services
	\$	\$	\$	\$	\$	\$
<b>JUSTICE</b>						
Department .....	220,392		278,874	8,943,407	36,269,473	32,031,211
Canadian Human Rights Commission .....	48,700		29,258	250,106	1,034,740	212,811
Canadian Human Rights Tribunal .....				44,421	913	24,356
Commissioner for Federal Judicial Affairs .....					561,077	463,655
Federal Court of Canada .....	32,157	52,457		131,972	19,560	215,932
Law Commission of Canada .....			396	13,700		45,487
Offices of the Information and Privacy Commissioners of Canada .....	7,280			374,122	541,473	85,484
Supreme Court of Canada .....		481		286,375		188,648
Tax Court of Canada .....				142,350		218,968
	<b>308,529</b>	<b>52,938</b>	<b>308,528</b>	<b>10,186,453</b>	<b>38,427,236</b>	<b>33,486,552</b>
<b>NATIONAL DEFENCE</b>						
Department .....		687,508,830	101,260,586	113,700,493	3,331,206	67,054,419
Canadian Forces Grievance Board .....	309,179			324,057	417,900	124,310
Military Police Complaints Commission .....	5,200	68,631	1,317	53,318	158,977	77,725
	<b>314,379</b>	<b>687,577,461</b>	<b>101,261,903</b>	<b>114,077,868</b>	<b>3,908,083</b>	<b>67,256,454</b>
<b>NATURAL RESOURCES</b>						
Department .....	848,595	5,261,545	9,284	10,613,345	434,141	13,451,263
Canadian Nuclear Safety Commission .....	23,313		17,824	583,740	69,360	312,111
National Energy Board .....				959,281	89,901	150,379
	<b>871,908</b>	<b>5,261,545</b>	<b>27,108</b>	<b>12,156,366</b>	<b>593,402</b>	<b>13,913,753</b>
<b>PARLIAMENT</b>						
The Senate .....	48,100		45,800	202,587	392,543	579,437
House of Commons .....	186		111,035	3,588,811	347,690	738,763
Library of Parliament .....	38,066			210,058	141,108	203,726
	<b>86,352</b>		<b>156,835</b>	<b>4,001,456</b>	<b>881,341</b>	<b>1,521,926</b>
<b>PRIVY COUNCIL</b>						
Department .....	22,500			4,446,863	248,637	1,745,632
Canadian Centre for Management Development .....	23,604	1,536		614,908		459,148
Canadian Intergovernmental Conference Secretariat .....						11,295
Canadian Transportation Accident Investigation and Safety Board .....	16,350	4,375	9,026	838,360	158,433	374,237
Chief Electoral Officer .....	258,089		12,555	9,189,412	461,273	653,621

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
1,295,497		5,218,494	3,029,926	3,806,612	12,714,117		103,808,003
16,299		90,174	242,679	84	1,363,534		3,288,385
4,280		29,870	19,074	237,201	571,223		931,338
		35,718	766,553	978,636	473,388		3,279,027
1,230,935		86,704	265,908	828,196	2,204,623		5,068,444
		98,114	22,308		787,480		967,485
34,340		83,838	84,944	24,312	1,060,949		2,296,742
17,715		264,924	153,696	127,456	1,217,704		2,256,999
147,453		57,904	76,570	1,055,922	1,027,094		2,726,261
<b>2,746,519</b>		<b>5,965,740</b>	<b>4,661,658</b>	<b>7,058,419</b>	<b>21,420,112</b>		<b>124,622,684</b>
37,979,080	1,111,670	7,791,942	78,455,210	156,612,749	364,973,181	66,579,595	1,686,358,961
5,393		43,983	46,109	75,298	2,040,862		3,387,091
379		31,930	60,171	24,199	432,047	38	913,932
<b>37,984,852</b>	<b>1,111,670</b>	<b>7,867,855</b>	<b>78,561,490</b>	<b>156,712,246</b>	<b>367,446,090</b>	<b>66,579,633</b>	<b>1,690,659,984</b>
2,305,005	3,948,868	2,554,591	6,868,920	26,406,346	44,524,733		117,226,636
57,887	947,026	106,262	833,199	328,209	4,976,017		8,254,948
	5,436	188,464	461,643	336,943	1,676,623		3,868,670
<b>2,362,892</b>	<b>4,901,330</b>	<b>2,849,317</b>	<b>8,163,762</b>	<b>27,071,498</b>	<b>51,177,373</b>		<b>129,350,254</b>
173,652		555,058	408,612	417,287	3,792,362		6,441,786
		1,471,061	1,167,410	217,391	6,262,827		14,078,826
		72,962	127,184	158,830	565,218		1,517,152
<b>173,652</b>		<b>2,099,081</b>	<b>1,703,206</b>	<b>793,508</b>	<b>10,620,407</b>		<b>22,037,764</b>
1,111,173		1,010,084	922,035	883,846	6,949,807		17,340,577
918		124,916	371,949	1,663,251	8,040,277		11,300,507
30,999		3,303	2,429	31,481	557,168		636,675
42,838	22,612	91,579	402,663	785,474	1,583,394		4,329,341
347,963		95,379	248,621	449,852	6,818,446		18,535,211

## PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non- professional contracted services
	\$	\$	\$	\$	\$	\$
Commissioner of Official Languages .....		839,883		539,963	119,309	342,772
National Round Table on the Environment and the Economy .....	13,300			45,932	75	19,651
Public Service Staff Relations Board .....	1,875		3,732	70,241	5,814	16,743
Security Intelligence Review Committee .....				35,376	3,048	
	<b>335,718</b>	<b>845,794</b>	<b>25,313</b>	<b>15,781,055</b>	<b>996,589</b>	<b>3,623,099</b>

PUBLIC WORKS AND  
GOVERNMENT SERVICES

Department						
Government Services						
Program .....	5,653,418	99,078,792	242,366	63,739,148	6,946,747	254,506,732
Communication Canada .....	134,862			3,757,141		14,376,440
Office of Indian Residential Schools						
Resolution of Canada .....				235,209	175,240	507,332
	<b>5,788,280</b>	<b>99,078,792</b>	<b>242,366</b>	<b>67,731,498</b>	<b>7,121,987</b>	<b>269,390,504</b>

## SOLICITOR GENERAL

Department .....	368,800				125,179	202,993
Correctional Service .....	21,815	1,255,981	84,067,274	14,981,846	2,383,562	9,852,116
National Parole Board .....			11,520	508,093	16,128	29,470
Office of the Correctional Investigator .....					19	99,762
Royal Canadian Mounted Police .....	818,829		3,972,418	22,200,507	1,975,681	13,730,540
Royal Canadian Mounted Police External Review Committee .....						52,895
Royal Canadian Mounted Police Public Complaints Commission .....					76,420	252,032
	<b>1,209,444</b>	<b>1,255,981</b>	<b>88,051,212</b>	<b>37,690,446</b>	<b>4,576,989</b>	<b>24,219,808</b>

## TRANSPORT

Department .....	504,531	17,198,961	580,481	13,152,867	3,976,807	16,621,001
Canadian Transportation Agency .....	58,352		16,705	57,663	88,553	324,790
Civil Aviation Tribunal .....				43,187	144,023	15,248
	<b>562,883</b>	<b>17,198,961</b>	<b>597,186</b>	<b>13,253,717</b>	<b>4,209,383</b>	<b>16,961,039</b>



Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
10,786		133,855	98,823	70,218	1,719,240		3,874,849
2,671	331,885	85,459	12,238	19,648	1,233,430		1,764,289
7,748		45,435	78,173	70,147	595,372		895,280
		12,819	15,852	5,570	152,434		225,099
<b>1,555,096</b>	<b>354,497</b>	<b>1,602,829</b>	<b>2,152,783</b>	<b>3,979,487</b>	<b>27,649,568</b>		<b>58,901,828</b>
25,995,226	1,485,094	2,142,982	17,709,939	101,153,434	301,477,176		880,131,054
133,347		248,803	593,196	25,273,708	6,513,442		51,030,939
5,687		83,217	80,367	34,940	15,803,392		16,925,384
<b>26,134,260</b>	<b>1,485,094</b>	<b>2,475,002</b>	<b>18,383,502</b>	<b>126,462,082</b>	<b>323,794,010</b>		<b>948,087,377</b>
342,856		305,807	361,084	40,984,816	4,888,550		47,580,085
5,148,838		1,151,183	19,551,783	5,797,194	56,593,351	19,679,950	220,484,893
197,974		77,747	147,802	187,162	1,736,401		2,912,297
3,050		10,664	13,590	107,160	98,855		333,100
20,669,770	948,667	4,729,621	7,536,895	85,677,729	48,178,902	712,114	211,151,673
		17,011	18,784	8,979	28,674		126,343
44,617		32,976	75,548	198,655	413,110		1,093,358
<b>26,407,105</b>	<b>948,667</b>	<b>6,325,009</b>	<b>27,705,486</b>	<b>132,961,695</b>	<b>111,937,843</b>	<b>20,392,064</b>	<b>483,681,749</b>
2,592,449	16,371,458	2,191,474	8,603,566	10,483,211	40,637,655		132,914,461
		194,470	254,729	167,740	507,283		1,670,285
		5,841	13,574				221,873
<b>2,592,449</b>	<b>16,371,458</b>	<b>2,391,785</b>	<b>8,871,869</b>	<b>10,650,951</b>	<b>41,144,938</b>		<b>134,806,619</b>

PROFESSIONAL AND SPECIAL SERVICES—*Concluded*

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non- professional contracted services
	\$	\$	\$	\$	\$	\$
<b>TREASURY BOARD</b>						
Secretariat .....				3,845,595	713,939	3,827,746
<b>VETERANS AFFAIRS</b>						
Department						
Veterans Affairs Program .....			224,595,608	938,428	172,483	7,021,997
Veterans Review and Appeal Board Program .....			2,473		6,702	20,389
			224,598,081	938,428	179,185	7,042,386
<b>Total .....</b>	<b>37,165,091</b>	<b>966,040,091</b>	<b>711,243,373</b>	<b>549,535,790</b>	<b>131,504,802</b>	<b>689,471,128</b>

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
88,557		1,179,737	4,750,823	19,098	37,177,378		51,602,873
1,359,890		829,478	1,274,431	6,949,696	9,694,340		252,836,351
		21,346	34,917	34,441	374,102		494,370
1,359,890		850,824	1,309,348	6,984,137	10,068,442		253,330,721
174,241,616	156,335,046	123,474,777	274,707,854	828,740,562	1,806,450,365	89,214,965	6,538,125,460



# SECTION 5

2002-2003

*PUBLIC ACCOUNTS OF CANADA*

## Acquisition of Land, Buildings and Works

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## ACQUISITION OF LAND, BUILDINGS AND WORKS

The following statement presents the total amount spent in the current fiscal year by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format at

the following URL address: <http://www.pwgsc.gc.ca/recgen/text/pub-acc-e.html>. This information includes for each Government program:

- the total amount spent in the current fiscal year; and,
- details for contracts of \$250,000 or over (\$25,000 or over for cost plus contracts). Such details include the name and location of the contractor, a brief description and location of the project, the amount contracted, the current year's expenditures (i.e. cash payments and accrued charges) and the total expenditures to date.

### ACQUISITION OF LAND, BUILDINGS AND WORKS

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	\$	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>					
Department .....	2,344,965	820,726	18,294,053		21,459,744
Canadian Food Inspection Agency .....			96,533		96,533
	<b>2,344,965</b>	<b>820,726</b>	<b>18,390,586</b>		<b>21,556,277</b>
<b>CANADA CUSTOMS AND REVENUE AGENCY .....</b>	<b>12,919</b>		<b>22,537,100</b>		<b>22,550,019</b>
<b>CANADIAN HERITAGE</b>					
National Battlefields Commission .....		90	195,587		195,677
Parks Canada Agency .....	343,325	5,911,506	3,462,962		9,717,793
	<b>343,325</b>	<b>5,911,596</b>	<b>3,658,549</b>		<b>9,913,470</b>
<b>CITIZENSHIP AND IMMIGRATION</b>					
Department .....		<b>13,000</b>	<b>559,000</b>		<b>572,000</b>
<b>ENVIRONMENT</b>					
Department .....		<b>248,988</b>	<b>613,782</b>		<b>862,770</b>

## ACQUISITION OF LAND, BUILDINGS AND WORKS—Continued

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	\$	\$	\$	\$	\$
<b>FINANCE</b>					
Department					
Financial Consumer Agency of Canada .....			14,155		14,155
Office of the Superintendent of Financial Institutions .....			152,426		152,426
			<b>166,581</b>		<b>166,581</b>
<b>FISHERIES AND OCEANS .....</b>	<b>690,425</b>	<b>31,158,058</b>	<b>11,120,816</b>	<b>195,362</b>	<b>43,164,661</b>
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>					
Department .....	794,350	698,925	29,463,519	5,114,879	36,071,673
<b>HEALTH</b>					
Department .....	31,629	1,508,824	2,126,870	65,338	3,732,661
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>					
Department					
Indian and Inuit Affairs Program .....	6,641,508	808,404			7,449,912
Northern Affairs Program .....			175		175
	<b>6,641,508</b>	<b>808,404</b>	<b>175</b>		<b>7,450,087</b>
<b>INDUSTRY</b>					
Department .....		833,955	2,561,686		3,395,641
National Research Council of Canada .....			48,998,601		48,998,601
		<b>833,955</b>	<b>51,560,287</b>		<b>52,394,242</b>
<b>JUSTICE</b>					
Department .....			1,649,674		1,649,674
<b>NATIONAL DEFENCE</b>					
Department .....	350,093	105,010,238	55,945,947	6,899,810	168,206,088
<b>NATURAL RESOURCES</b>					
Department .....	396,283	881	11,638,748	4,625	12,040,537
<b>PRIVY COUNCIL</b>					
Chief Electoral Officer .....			350,311		350,311

ACQUISITION OF LAND, BUILDINGS AND WORKS—*Concluded*

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	\$	\$	\$	\$	\$
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>					
Department					
Government Services Program . . . . .	11,562,184	59,868,932	284,329,728	570,947	356,331,791
<b>SOLICITOR GENERAL</b>					
Correctional Service . . . . .		2,146,249	86,625,486		88,771,735
Royal Canadian Mounted Police . . . . .	363,820	10,208,126	34,311,550	10,103,877	54,987,373
	363,820	12,354,375	120,937,036	10,103,877	143,759,108
<b>TRANSPORT</b>					
Department . . . . .	168,082	5,362,140	849,278		6,379,500
<b>VETERANS AFFAIRS</b>					
Department					
Veterans Affairs Program . . . . .		2,413,935	313,195		2,727,130
Total . . . . .	23,699,583	227,012,977	616,211,182	22,954,838	889,878,580

# SECTION 6

2002-2003

*PUBLIC ACCOUNTS OF CANADA*

## Acquisition of Machinery and Equipment

### CONTENTS

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Acquisition of machinery and equipment .....	6.2

## ACQUISITION OF MACHINERY AND EQUIPMENT

The following statement presents the total amount spent in the current fiscal year for each main category of machinery and equipment by department and agency under each ministry. Amounts reported include both internal and external expenditures.

Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

### ACQUISITION OF MACHINERY AND EQUIPMENT

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>			
Department .....	4,431,188		576,908
Canadian Dairy Commission .....			
Canadian Food Inspection Agency .....	5,390,635		1,541
Canadian Grain Commission .....	20,795		
	<b>9,842,618</b>		<b>578,449</b>
<b>CANADA CUSTOMS AND REVENUE AGENCY .....</b>	<b>3,759,805</b>	<b>3,021</b>	<b>7,164,572</b>
<b>CANADIAN HERITAGE</b>			
Department .....	556,391		
Canadian Radio-television and Telecommunications Commission .....	173		14,186
National Archives of Canada .....	74,177		384,980
National Battlefields Commission .....	65,365		
National Film Board .....			
National Library .....			142,246
Parks Canada Agency .....	3,658,453		180,530
Public Service Commission .....	111		521,154
Status of Women—Office of the Co-ordinator .....			3,767
	<b>4,354,670</b>		<b>1,246,863</b>
<b>CITIZENSHIP AND IMMIGRATION</b>			
Department .....	438,246		1,382,024
Immigration and Refugee Board of Canada .....			215,373
	<b>438,246</b>		<b>1,597,397</b>



Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
12,932,404	10,742,880	1,977,949	45,675	361,782	5,825,899	36,894,685
171,960		10,693				182,653
10,204,013	14,783,592	2,481,476		246,514	1,282,921	34,390,692
1,102,398	1,238,903	39,243		46,009	76,970	2,524,318
<b>24,410,775</b>	<b>26,765,375</b>	<b>4,509,361</b>	<b>45,675</b>	<b>654,305</b>	<b>7,185,790</b>	<b>73,992,348</b>
<b>87,148,311</b>	<b>19,101,108</b>	<b>12,294,237</b>		<b>1,100,318</b>	<b>(476,881)</b>	<b>130,094,491</b>
7,572,506	451,378	2,283,732		450,757	192,192	11,506,956
898,769		188,039		7,435		1,108,602
1,249,023	3,144	66,107		280,476	577,196	2,635,103
8,955	136	4,599	10,489		60,091	149,635
1,500,740		656,800			1,761,844	3,919,384
2,730,040	12,425	126,593		83,168	202,539	3,297,011
5,195,740	858,221	692,382	138,570	258,770	2,723,713	13,706,379
5,204,322		1,044,565		165,652	71,188	7,006,992
280,846		64,061		11,646		360,320
<b>24,640,941</b>	<b>1,325,304</b>	<b>5,126,878</b>	<b>149,059</b>	<b>1,257,904</b>	<b>5,588,763</b>	<b>43,690,382</b>
13,755,105	382,434	2,556,458		1,161,365	188,037	19,863,669
2,842,464		409,938		14,607		3,482,382
<b>16,597,569</b>	<b>382,434</b>	<b>2,966,396</b>		<b>1,175,972</b>	<b>188,037</b>	<b>23,346,051</b>

## ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>ENVIRONMENT</b>			
Department .....	3,142,983	18,377	2,121,003
Canadian Environmental Assessment Agency .....			668
	<b>3,142,983</b>	<b>18,377</b>	<b>2,121,671</b>
<b>FINANCE</b>			
Department			
Economic, Social and Financial Policies			
Program .....	24,106		71,127
Auditor General .....			314,381
Canadian International Trade Tribunal .....			9,728
Financial Consumer Agency			
of Canada .....			
Financial Transactions and Reports Analysis			
Centre of Canada .....			16,337
Office of the Superintendent of Financial Institutions .....			
	<b>24,106</b>		<b>411,573</b>
<b>FISHERIES AND OCEANS .....</b>	<b>31,128,880</b>	<b>175,094</b>	<b>6,294,216</b>
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>			
Department .....	4,799,953		828,644
Canadian International Development Agency .....	33,135		264,451
International Joint Commission .....	672		15,243
NAFTA Secretariat, Canadian Section .....			1,265
Northern Pipeline Agency .....			
	<b>4,833,760</b>		<b>1,109,603</b>
<b>GOVERNOR GENERAL .....</b>	<b>107,508</b>		<b>327</b>
<b>HEALTH</b>			
Department .....	2,840,902		1,545,406
Canadian Institutes of Health Research .....			3,490
Hazardous Materials Information Review			
Commission .....			31,820
Patented Medicine Prices Review Board .....			12,291
	<b>2,840,902</b>		<b>1,593,007</b>

Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
16,896,777	9,217,932	2,481,183		948,162	2,101,281	36,927,698
136,123		47,572		4,172	905	189,440
<b>17,032,900</b>	<b>9,217,932</b>	<b>2,528,755</b>		<b>952,334</b>	<b>2,102,186</b>	<b>37,117,138</b>
5,835,198		302,094		397,783	34,335	6,664,643
(319,723)		2,126,555		20,893	87,945	2,230,051
392,095		59,978		15,602		477,403
71,475		29,977				101,452
6,039,649		1,308,262		183,224		7,547,472
2,216,562		59,278			32,725	2,308,565
<b>14,235,256</b>		<b>3,886,144</b>		<b>617,502</b>	<b>155,005</b>	<b>19,329,586</b>
<b>41,000,577</b>	<b>10,468,520</b>	<b>3,674,696</b>	<b>573,515</b>	<b>1,004,284</b>	<b>14,077,932</b>	<b>108,397,714</b>
36,936,609	2,733,433	20,944,543		1,850,667	5,965,366	74,059,215
5,566,786		2,463,826			435,301	8,763,499
106,432		24,193		142		146,682
17,007		2,708				20,980
9,500						9,500
<b>42,636,334</b>	<b>2,733,433</b>	<b>23,435,270</b>		<b>1,850,809</b>	<b>6,400,667</b>	<b>82,999,876</b>
<b>819,009</b>		<b>208,898</b>		<b>9,210</b>	<b>1,724</b>	<b>1,146,676</b>
26,752,499	25,796,728	3,891,175	22,290	823,401	1,534,495	63,206,896
921,055		152,239		19,148	17,811	1,113,743
69,045		8,853				109,718
122,528		3,731		1,243	44	139,837
<b>27,865,127</b>	<b>25,796,728</b>	<b>4,055,998</b>	<b>22,290</b>	<b>843,792</b>	<b>1,552,350</b>	<b>64,570,194</b>

ACQUISITION OF MACHINERY AND EQUIPMENT—*Continued*

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>HUMAN RESOURCES DEVELOPMENT</b>			
Department .....	139,977		3,325,898
Canada Industrial Relations Board .....			77,849
Canadian Artists and Producers Professional Relations Tribunal .....	42		
Canadian Centre for Occupational Health and Safety .....			
	<b>140,019</b>		<b>3,403,747</b>
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>			
Department			
Administration Program .....	8		115,585
Indian and Inuit Affairs Program .....	280,296		259,172
Northern Affairs Program .....	352,780		242,864
	633,084		617,621
Canadian Polar Commission .....			
	<b>633,084</b>		<b>617,621</b>
<b>INDUSTRY</b>			
Department .....	2,357,327		870,954
Atlantic Canada Opportunities Agency .....	129,649		127,027
Canadian Space Agency .....	26,943		439,526
Competition Tribunal .....			
Copyright Board .....			563
Economic Development Agency of Canada for the Regions of Quebec .....	29,849		51,149
National Research Council of Canada .....	684,902		
Natural Sciences and Engineering Research Council .....			46,508
Office of Infrastructure of Canada .....			
Social Sciences and Humanities Research Council .....			1,914
Statistics Canada .....	25,301		
Western Economic Diversification .....	34,553		117,244
	<b>3,288,524</b>		<b>1,654,885</b>
<b>JUSTICE</b>			
Department .....	28,352		108,437
Canadian Human Rights Commission .....	383		7,925
Canadian Human Rights Tribunal .....			40,922
Commissioner for Federal Judicial Affairs .....			
Federal Court of Canada .....	79,905		311,181
Law Commission of Canada .....			2,552
Offices of the Information and Privacy Commissioners of Canada—			
Office of the Information Commissioner of Canada Program .....			1,785

Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
49,741,742	183,066	6,948,512		470,489	428,683	61,238,367
335,240		27,961			6,239	447,289
13,395		5,350		53,669		72,456
525,251		73,061		33,037		631,349
<b>50,615,628</b>	<b>183,066</b>	<b>7,054,884</b>		<b>557,195</b>	<b>434,922</b>	<b>62,389,461</b>
8,736,111	18,428	1,349,266		85,335	27,344	10,332,077
7,698,774	32,983	2,336,828		116,750	104,683	10,829,486
3,152,166	351,608	708,911		133,095	1,128,286	6,069,710
19,587,051	403,019	4,395,005		335,180	1,260,313	27,231,273
5,786						5,786
<b>19,592,837</b>	<b>403,019</b>	<b>4,395,005</b>		<b>335,180</b>	<b>1,260,313</b>	<b>27,237,059</b>
19,071,645	4,010,924	4,999,825	96,747	323,113	2,163,732	33,894,267
2,492,730		809,423		64,197		3,623,026
4,818,600	65,762,314	564,228	1,204	47,906	5,441,173	77,101,894
6,633				455		7,088
53,298		21,182				75,043
968,920		144,526		34,086	353	1,228,883
20,105,730	16,913,709	3,993,760	42,247,775	1,023,513	4,514,505	89,483,894
932,777		253,183		3,132	21,479	1,257,079
404,690		4,719		30,255	5,035	444,699
487,502		36,201		630	17,497	543,744
3,288,175					439,948	3,753,424
1,279,673		115,792		59,598		1,606,860
<b>53,910,373</b>	<b>86,686,947</b>	<b>10,942,839</b>	<b>42,345,726</b>	<b>1,586,885</b>	<b>12,603,722</b>	<b>213,019,901</b>
6,361,308	2,610	2,211,209		256,591	5,744	8,974,251
450,645		74,632		29,507		563,092
117,270		7,112		266	2,290	167,860
1,105,747		87,858		37,772	4,238	1,235,615
921,627	164,234	344,630		2,788	18,546	1,842,911
72,241		28,759				103,552
106,373		3,428		12,044	324	123,954



## ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
Office of the Privacy Commissioner of Canada			
Program .....			407
			2,192
Supreme Court of Canada .....	39,338		36,589
Tax Court of Canada .....			
	147,978		509,798
<b>NATIONAL DEFENCE</b>			
Department .....	904,571,190	281,965,876	243,822,860
Canadian Forces Grievance Board .....			1,880
Military Police Complaints			
Commission .....			6,378
	904,571,190	281,965,876	243,831,118
<b>NATURAL RESOURCES</b>			
Department .....	1,533,640		937,614
Canadian Nuclear Safety Commission .....	1,112		41,529
National Energy Board .....	25,684		1,561
	1,560,436		980,704
<b>PARLIAMENT</b>			
The Senate .....	19,668		28,735
House of Commons .....	83,695	9,808	511,601
Library of Parliament .....			10,297
	103,363	9,808	550,633
<b>PRIVY COUNCIL</b>			
Department .....	26,313		2,019,910
Canadian Centre for Management Development .....	118		21,993
Canadian Intergovernmental Conference			
Secretariat .....			480
Canadian Transportation Accident Investigation and			
Safety Board .....	169,086		119,672
Chief Electoral Officer .....			21,616
Commissioner of Official Languages .....	667		15,985
Millennium Bureau of Canada .....			
National Round Table on the Environment			
and the Economy .....			
Public Service Staff Relations			
Board .....			17,226
Security Intelligence Review			
Committee .....			2,452
	196,184		2,219,334

Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
831,425		15,719		152	641	848,344
937,798		19,147		12,196	965	972,298
699,827	3,439	122,980		32,678	1,814	936,665
338,495		80,611		81,626		500,732
<b>11,004,959</b>	<b>170,283</b>	<b>2,976,938</b>		<b>453,424</b>	<b>33,597</b>	<b>15,296,976</b>
313,133,000	147,800,066	27,230,700	4,383,543	20,487,289	77,298,081	2,020,692,605
316,325	318	313,845		4,093	450	636,911
90,647		21,591		2,619		121,235
<b>313,539,972</b>	<b>147,800,384</b>	<b>27,566,136</b>	<b>4,383,543</b>	<b>20,494,001</b>	<b>77,298,531</b>	<b>2,021,450,751</b>
17,184,850	10,702,082	1,494,763	138,184	110,834	3,112,319	35,214,286
1,334,444	242,966	369,350			102,619	2,092,020
1,160,821		52,047			28,579	1,268,692
<b>19,680,115</b>	<b>10,945,048</b>	<b>1,916,160</b>	<b>138,184</b>	<b>110,834</b>	<b>3,243,517</b>	<b>38,574,998</b>
1,448,507	2,158	517,280		355,349	16,522	2,388,219
8,044,489		1,073,023		197,781	1,703,372	11,623,769
729,974	360	139,455		718	164	880,968
<b>10,222,970</b>	<b>2,518</b>	<b>1,729,758</b>		<b>553,848</b>	<b>1,720,058</b>	<b>14,892,956</b>
5,354,964	495,678	1,193,165		102,972	128,785	9,321,787
1,268,942		153,143		31,457	18,945	1,494,598
162,037		17,544		36,149		216,210
812,313	4,810	188,533		158,141	37,191	1,489,746
3,205,508		296,574		107,967	46,114	3,677,779
620,391		559,355		20,722		1,217,120
51,180		54,950		66,593		172,723
112,378		14,982			1,650	146,236
64,130		22,906			459	89,947
<b>11,651,843</b>	<b>500,488</b>	<b>2,501,152</b>		<b>524,001</b>	<b>233,144</b>	<b>17,826,146</b>

## ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>			
Department			
Government Services Program .....	435,572		2,994,615
Communication Canada .....			196,255
Office of Indian Residential Schools			
Resolution of Canada .....			6,258
	<b>435,572</b>		<b>3,197,128</b>
<b>SOLICITOR GENERAL</b>			
Department .....	29,807		17,381
Correctional Service .....	4,075,314	234,173	1,433,401
National Parole Board .....	74,239		17,810
Office of the Correctional Investigator .....			
Royal Canadian Mounted Police .....	76,393,859	4,614,736	47,903,181
Royal Canadian Mounted Police External Review Committee .....			
Royal Canadian Mounted Police Public Complaints Commission .....			4,995
	<b>80,573,219</b>	<b>4,848,909</b>	<b>49,376,768</b>
<b>TRANSPORT</b>			
Department .....	13,864,253	41,383	458,077
Canadian Transportation Agency .....			
Civil Aviation Tribunal .....			
	<b>13,864,253</b>	<b>41,383</b>	<b>458,077</b>
<b>TREASURY BOARD</b>			
Secretariat .....	<b>53,840</b>		

Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
53,912,565	1,657,900	51,726,688	8,303,198	451,354	7,174,375	126,656,267
2,558,646		107,839		69,781	7,073	2,939,594
250,946	59	246,396			1,471	505,130
<b>56,722,157</b>	<b>1,657,959</b>	<b>52,080,923</b>	<b>8,303,198</b>	<b>521,135</b>	<b>7,182,919</b>	<b>130,100,991</b>
823,549		187,472		73,556		1,131,765
10,437,643	246,482	2,966,305		20,682	13,839,251	33,253,251
546,161		183,028		18,620		839,858
114,868		47,593		2,971		165,432
67,088,245	4,628,291	9,839,966	135,023	2,665,868	6,107,456	219,376,625
14,428						14,428
93,413		33,454		1,685		133,547
<b>79,118,307</b>	<b>4,874,773</b>	<b>13,257,818</b>	<b>135,023</b>	<b>2,783,382</b>	<b>19,946,707</b>	<b>254,914,906</b>
18,867,224	681,769	3,429,742	298,920	37,507	5,614,478	43,293,353
810,922		166,458		3,883	7,830	989,093
		19,291				19,291
<b>19,678,146</b>	<b>681,769</b>	<b>3,615,491</b>	<b>298,920</b>	<b>41,390</b>	<b>5,622,308</b>	<b>44,301,737</b>
<b>5,878,449</b>		<b>569,805</b>		<b>192,402</b>	<b>21,725</b>	<b>6,716,221</b>

ACQUISITION OF MACHINERY AND EQUIPMENT—*Concluded*

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>VETERANS AFFAIRS</b>			
Department			
Veterans Affairs Program.....	55,200		111,382
Veterans Review and Appeal Board Program .....			8,043
	<b>55,200</b>		<b>119,425</b>
<b>Total .....</b>	<b>1,066,096,340</b>	<b>287,062,468</b>	<b>329,036,920</b>

<sup>(1)</sup> This category includes ships and boats, \$152,112,310.64; aircraft, \$585,983,160.72; military and non-military road motor vehicles, \$306,885,251.96; and, miscellaneous vehicles, \$21,115,616.22.

<sup>(2)</sup> This category includes items such as measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories; radar equipment; safety and sanitation equipment, alarm and signal systems; etc.

<sup>(3)</sup> This category includes items such as conveying, elevating and materiel-handling and other equipment.



Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(1)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
5,787,779	56,144	421,825		616,019	1,432,977	8,481,326
150,411		32,632		21,406	3,590	216,082
5,938,190	56,144	454,457		637,425	1,436,567	8,697,408
953,940,742	349,753,232	191,747,999	56,395,133	38,257,530	167,813,602	3,440,103,966



# SECTION 7

2002-2003

*PUBLIC ACCOUNTS OF CANADA*

## Transfer Payments

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## TRANSFER PAYMENTS

The following statement presents the total amount spent as transfer payments in the current fiscal year by department and agency under each ministry. A transfer payment is a grant, contribution or other payment made by the Government for which no goods or services are received. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result

from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format at the following URL address: <http://www.pwgsc.gc.ca/text/pubacc-e.html>. This information includes for each Government program:

## TRANSFER PAYMENTS

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>			
Department .....	959,348,104	527,161,375	374,304,928
Canadian Food Inspection Agency .....	6,307,053		254,800
	<b>965,655,157</b>	<b>527,161,375</b>	<b>374,559,728</b>
<b>CANADA CUSTOMS AND REVENUE AGENCY .....</b>	<b>134,497,586</b>		<b>108,825,897</b>
<b>CANADIAN HERITAGE</b>			
Department .....	16,268,842	128,921,429	219,511,077
National Archives of Canada .....			
National Film Board .....			
National Library .....			
Parks Canada Agency .....			2,006,743
Status of Women—Office of the Co-ordinator .....			
	<b>16,268,842</b>	<b>128,921,429</b>	<b>221,517,820</b>
<b>CITIZENSHIP AND IMMIGRATION</b>			
Department .....	32,886,151		203,827,624
<b>ENVIRONMENT</b>			
Department .....	102,642	4,097,594	13,245,932
Canadian Environmental Assessment Agency .....	54,856	124,350	173,500
	<b>157,498</b>	<b>4,221,944</b>	<b>13,419,432</b>
<b>FINANCE</b>			
Department			
Economic, Social and Financial Policies			
Program .....			
Federal-Provincial Transfers Program .....			27,996,472,987
Auditor General .....			27,996,472,987
			<b>27,996,472,987</b>

- the total amount spent in the current fiscal year;
- the total amount paid to a recipient or class of recipients; and,
- a detailed listing for each class of recipients of the aggregate of all payments (i.e. cash payments and accrued charges) to a recipient that totals \$100,000 or over. Details include the name and location of the recipient together with the total amount paid.

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
\$	\$	\$	\$	\$
3,467,729	179,021,635	21,556,630		2,064,860,401 6,561,853
3,467,729	179,021,635	21,556,630		2,071,422,254
	481,027			243,804,510
	492,582,454	3,725,468		861,009,270
	3,465,000			3,465,000
	270,315			270,315
	31,175			31,175
	332,975			2,339,718
	11,191,620			11,191,620
	507,873,539	3,725,468		878,307,098
1,502,210	135,831,138			374,047,123
11,069,115	42,429,496	655,338		71,600,117
12,800	222,446			587,952
11,081,915	42,651,942	655,338		72,188,069
1,012,311,072				1,012,311,072
1,012,311,072				27,996,472,987
	378,036			29,008,784,059
				378,036
1,012,311,072	378,036			29,009,162,095



## TRANSFER PAYMENTS—Continued

Department and agency	Transfer payments to persons \$	Transfer payments to industry \$	Transfer payments to provinces and territories \$
<b>FISHERIES AND OCEANS</b> .....	<b>85,127,896</b>	<b>1,503,493</b>	<b>1,491,997</b>
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>			
Department .....	26,542,827		
Canadian International Development Agency .....			
	<b>26,542,827</b>		
<b>GOVERNOR GENERAL</b> .....	<b>315,721</b>		
<b>HEALTH</b>			
Department .....	2,784,520		25,525,675
Canadian Institutes of Health Research .....	567,828,269		
	<b>570,612,789</b>		<b>25,525,675</b>
<b>HUMAN RESOURCES DEVELOPMENT</b> .....	<b>26,666,322,722</b>	<b>113,389,739</b>	<b>201,913,090</b>
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>			
Department			
Administration Program .....	458,000		
Indian and Inuit Affairs Program .....	25,242,747	223,558,882	419,708,463
Canadian Space Agency .....	756,500	5,645,326	53,531,188
Northern Affairs Program .....	26,457,247	229,204,208	473,239,651
Canadian Polar Commission .....			
	<b>26,457,247</b>	<b>229,204,208</b>	<b>473,239,651</b>
<b>INDUSTRY</b>			
Department .....	26,472,076	480,722,028	128,555,040
Atlantic Canada Opportunities Agency .....	11,024,417	113,620,620	56,763,134
Canadian Space Agency .....		21,668,000	
Economic Development Agency of Canada for the Regions of Quebec .....		128,085,637	13,650
National Research Council of Canada .....	142,250	66,922,115	
Natural Sciences and Engineering Research Council .....	616,025,999		
Office of Infrastructure of Canada .....			
Social Sciences and Humanities Research Council .....	167,491,666		
Statistics Canada .....			
Western Economic Diversification .....		56,674,004	48,552,781
	<b>821,156,408</b>	<b>867,692,404</b>	<b>233,884,605</b>

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
\$	\$	\$	\$	\$
75,500	33,999,156			122,198,042
235,378,112	185,174,526	10,090,700		457,186,165
1,998,600,820				1,998,600,820
2,233,978,932	185,174,526	10,090,700		2,455,786,985
				315,721
6,440,588	997,268,587			1,032,019,370
635,000	18,362,917			586,826,186
7,075,588	1,015,631,504			1,618,845,556
1,099,000	245,720,949	12,190,401		27,240,635,901
				458,000
	3,897,680,919	2,501,130		4,568,692,141
	19,933,009	72,500		79,938,523
	3,917,613,928	2,573,630		4,649,088,664
10,000	17,200			27,200
10,000	3,917,631,128	2,573,630		4,649,115,864
7,314,029	94,625,005			737,688,178
29,587,139	83,330,166	8,947,998		273,686,335
	756,083			52,011,222
	151,512,394	39,911,756		319,523,437
11,401,305	68,722,744			147,188,414
	2,759,720			616,025,999
				2,759,720
	560,800			167,491,666
	91,734,250	1,547,581		560,800
				198,508,616
48,302,473	494,001,162	50,407,335		2,515,444,387

## TRANSFER PAYMENTS—Continued

Department and agency	Transfer payments to persons \$	Transfer payments to industry \$	Transfer payments to provinces and territories \$
<b>JUSTICE</b>			
Department .....	10,844,537		361,282,338
<b>NATIONAL DEFENCE</b>			
Department .....	12,138,507	1,061,897	16,936,287
<b>NATURAL RESOURCES</b>			
Department .....	649,555	48,315,852	293,766,958
Canadian Nuclear Safety Commission .....			
	649,555	48,315,852	293,766,958
<b>PARLIAMENT</b>			
The Senate .....	98,564		
House of Commons .....			
	98,564		
<b>PRIVY COUNCIL</b>			
Department .....			
Canadian Centre for Management Development .....			
Chief Electoral Officer .....			
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>			
Department .....			
Government Services Program .....			
Communication Canada .....			
Office of Indian Residential Schools .....			
Resolution of Canada .....			
<b>SOLICITOR GENERAL</b>			
Department .....			586,558
Correctional Service .....	236,665	18,000	
National Parole Board .....			
Royal Canadian Mounted Police .....	53,246,830		
	53,483,495	18,000	586,558

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
\$	\$	\$	\$	\$
848,121	51,703,849		(40,000)	424,638,845
127,455,144	13,887,676			171,479,511
1,833,461	49,031,051 778,346			393,596,877 778,346
1,833,461	49,809,397			394,375,223
115,315 873,743				213,879 873,743
989,058				1,087,622
	4,496,850 170,000 647,320			4,496,850 170,000 647,320
	5,314,170			5,314,170
	4,633,817 2,303,000 927,161	428,741,292	(426,771,800)	6,603,309 2,303,000 927,161
	7,863,978	428,741,292	(426,771,800)	9,833,470
244,116	51,799,147 3,230,401 24,000	430,890		52,816,595 3,729,182 24,000
1,900	366,813			53,615,543
246,016	55,420,361	430,890		110,185,320

TRANSFER PAYMENTS—*Concluded*

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to province and territories
	\$	\$	\$
<b>TRANSPORT</b>			
Department .....	963,574	108,477,465	139,427,211
<b>TREASURY BOARD</b>			
Secretariat .....	315,541		
<b>VETERANS AFFAIRS</b>			
Department			
Veterans Affairs Program .....	1,682,439,943		
<b>Total .....</b>	<b>31,106,934,560</b>	<b>2,029,967,806</b>	<b>30,666,677,858</b>



Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
\$	\$	\$	\$	\$
100,000	27,605,669	40,075,065		316,648,984
20,000	17,096,678			17,432,219
7,894,462	13,346,646			1,703,681,051
3,458,290,681	7,000,444,166	570,446,749	(426,811,800)	74,405,950,020



# SECTION 8

2002-2003

*PUBLIC ACCOUNTS OF CANADA*

## Public Debt Charges

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## PUBLIC DEBT CHARGES

Public debt charges include:

- the interest on unmatured debt and on pension and other accounts;
  - the servicing costs and costs of issuing new borrowings.
  - the amortization of premiums, discounts and commissions on unmatured debt; and,
- The following statement presents details of current year's public debt charges.

## PUBLIC DEBT CHARGES

	Rate of interest	Amount of principal	Amount charged in 2002-2003
	%	\$	\$
<b>UNMATURED DEBT—</b>			
<b>Interest on marketable bonds—</b>			
<b>Payable in Canadian currency—</b>			
J18—1978-2003 .....	9.5	452,407,000	35,812,872
J24—1979-2004 .....	10.25	929,244,000	75,942,117
J25—1979-2002 (matured May 1, 2002) .....	10		14,319,813
J30—1979/87-2004 .....	10.5	273,560,000	20,024,300
J34—1979/80/83-2002 (matured December 15, 2002) .....	11.25		63,662,545
J35—1980/83-2003 (matured February 1, 2003) .....	11.75		170,462,113
H6—1983/85-2005 .....	12.25	1,065,355,000	124,885,893
H9—1983/84-2005 .....	12	497,195,000	65,553,231
H18—1984/85-2006 .....	12.5	275,514,000	38,400,724
H22—1984-2004 .....	13.5	541,000,000	59,315,425
H26—1984-2006 .....	14	771,352,000	103,117,950
H30—1984-2007 .....	13.75	204,738,000	31,359,567
H36—1984-2007 .....	13	485,064,000	67,673,082
H41—1984-2008 .....	12.75	624,450,000	70,512,955
H52—1985-2008 .....	11.75	424,528,000	42,136,724
H58—1985-2009 .....	11.5	246,459,000	14,751
H63—1985/88-2009 .....	10.75	330,378,000	39,879,071
H68—1985/87-2009 .....	11	668,956,000	58,393,966
H74—1985/87/88/89-2008 .....	10	3,257,854,000	325,785,400
H79—1986-2010 .....	9.75	88,834,000	13,134,485
H81—1986/87/89/90-2010 .....	9.5	2,472,565,000	228,000,249
H85—1986-2010 .....	8.75	142,149,000	15,612,662
H87—1986/87/88-2011 .....	9	709,747,000	68,581,730
H98—1987-2011 .....	8.5	669,390,000	56,514,649
A23—1989/90/91-2014 .....	10.25	2,169,436,000	237,901,968
A34—1990-2015 .....	11.25	1,231,830,000	187,425,624
A39—1990/91-2021 .....	10.5	1,391,778,000	167,456,453
M01—1990-2019 (matured April 2, 2002) .....	10.186		34,646,995
L25—1991/92/93/94/95-2021 .....		6,427,221,190	264,979,009
A43—1991-2021 .....	9.75	2,079,407,000	292,795,925
A47—1991/92-2002 (matured April 1, 2002) .....	8.5		1,904,891
A49—1991/92-2022 .....	9.25	899,128,000	114,140,269
A55—1992/93/94-2023 .....	8	8,054,189,000	647,992,596
A57—1992/93-2003 .....	7.25	6,504,989,000	475,672,157
A61—1993-2003 .....	7.5	8,579,155,000	620,909,725
A72—1994-2004 .....	6.5	7,900,000,000	497,040,180
A75—1994/95-2004 .....	9	7,700,000,000	693,961,952
A76—1994/95-2025 .....	9	8,738,000,000	794,646,247
A79—1995-2005 .....	8.75	6,548,468,000	610,831,426
VS05—1995/96/97-2026 .....	4.25	6,167,823,951	255,289,468
VU50—1996-2006 .....	7	7,039,727,000	570,985,995
VW1—1996/97-2027 .....	8	9,323,112,000	764,804,852
WB60—1996/97-2007 .....	7.25	8,806,466,000	628,829,865
WE00—1997-2002 (matured September 1, 2002) .....	5.5		181,586,308
WH31—1997-2008 .....	6	9,030,000,000	504,584,448
WL43—1998/99/2000/01-2029 .....	5	13,900,000,000	799,250,000
WN09—1998-2003 .....	5.25	8,230,192,000	469,684,111
WR13—1998/99-2009 .....	5.5	9,380,000,000	504,338,065
WU42—1999-2004 .....	5	10,377,054,000	536,996,960
WV25—1999/2000/01/02/03-2031 .....	4	6,548,764,524	222,018,608
WX80—1999/2000-2010 .....	5.5	10,400,000,000	575,925,887
WY63—1999/2000-2005 .....	6	10,920,000,000	668,298,241

## PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount charged in 2002-2003
	%	\$	\$
XA78—1999/2000-2002 (matured June 1, 2002) .....	5.75		44,118,726
XB51—2000/01-2011 .....	5.75	15,000,000,000	897,375,587
XC35—2000-2002 (matured December 1, 2002) .....	6		144,476,219
XD18—2000/01-2006 .....	5.75	10,000,000,000	575,378,123
XE90—2000/01-2003 .....	5.75	1,123,661,000	292,290,292
XF65—2001-2003 .....	5	5,907,350,000	337,520,253
XG49—2001/02/03-2033 .....	6	9,200,000,000	384,265,411
XH22—2001/02-2012 .....	5	11,600,000,000	514,433,427
XI87—2001/02-2007 .....	5	10,400,000,000	402,830,137
XK50—2001/02-2004 .....	4	7,000,000,000	245,000,000
XL34—2002-2004 .....	4	6,500,000,000	197,916,096
XM17—2002-2013 .....	5	6,000,000,000	77,326,027
XN99—2002-2008 .....	4	5,600,000,000	51,512,329
XP48—2002/03-2005 .....	4	7,400,000,000	51,147,945
		289,208,490,665	18,329,585,071
Less: Government's holdings .....		963,116,000	
		288,245,374,665	18,329,585,071
Payable in foreign currencies—			
1995-2005 .....	6.375	2,201,700,000	144,680,785
1996-2006 .....	6.75	1,467,800,000	26,375,781
1997-2002 (matured July 15, 2002) .....	6.125		101,942,925
1997-2007 .....	floating	468,228,200	7,397,759
1998-2003 (matured February 19, 2003) .....	5.625		153,553,125
1998-2008 .....	4.875	3,279,835,160	164,096,435
1998-2008 .....	5.25	3,669,500,000	110,613,952
1999-2004 .....	6.375	2,935,600,000	191,321,541
2001-2003/19 .....	various	458,120,929	(6,192,765)
		14,480,784,289	893,789,538
Less: Government's holdings .....		462,195,162	
		14,018,589,127	893,789,538
		302,263,963,792	19,223,374,609
Interest on Canada savings and Canada premium bonds—			
Canada savings bonds—			
S45—1990-2002 .....	various		18,768,515
S46—1991-2003 .....	various	1,617,535,944	43,371,585
S47—1992-2004 .....	various	1,907,700,848	48,981,548
S48—1993-2005 .....	various	1,186,188,863	29,734,398
S49—1994-2006 .....	various	1,630,195,554	41,816,238
S50—1995-2007 .....	various	1,099,603,173	26,821,984
S51—1996-2008 .....	various	2,463,137,523	194,882,575
S52—1997-2009 .....	various	2,428,601,796	165,333,178
S53—1997-2009 .....	various	12,931,616	929,354
S54—1998-2008 .....	various	775,066,354	16,578,472
S55—1998-2008 .....	various	58,783,753	1,143,751
S56—1999-2009 .....	various	10,911,744	192,709
S57—1999-2009 .....	various	7,158,056	123,144
S58—1999-2009 .....	various	12,526,561	200,210
S59—1999-2009 .....	various	9,480,601	142,178
S60—1999-2009 .....	various	411,535,951	8,024,802
S61—1999-2009 .....	various	45,442,054	895,169
S62—2000-2010 .....	various	15,210,915	273,363
S63—2000-2010 .....	various	10,635,681	179,491
S64—2000-2010 .....	various	17,066,085	260,052
S65—2000-2010 .....	various	21,327,265	297,209
S66—2000-2010 .....	various	464,473,994	6,569,771
S67—2000-2010 .....	various	33,300,577	657,777
S68—2001-2011 .....	various	17,185,759	307,848
S69—2001-2011 .....	various	15,330,203	264,810
S70—2001-2011 .....	various	13,432,795	147,628
S71—2001-2011 .....	1.3	8,617,392	130,375
S72—2001-2011 .....	1.8-2	750,344,753	20,108,224
S73—2001-2011 .....	1.55-2	31,402,533	596,817
S74—2002-2012 .....	1.35-2	7,339,075	124,428
S75—2002-2012 .....	1.35-2	6,671,925	141,281



## PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount charged in 2002-2003
	%	\$	\$
S76—2002-2012 .....	1.3-2.75	24,975,758	446,424
S77—2002-2012 .....	1.3	16,294,901	231,513
S78—2002-2012 .....	2	843,027,676	10,428,070
S79—2002-2012 .....	2	54,348,743	369,455
S80—2003-2013 .....	2	20,245,500	101,228
S81—2003-2013 .....	2	16,068,013	53,506
S82—2003-2013 .....	2	19,471,310	32,564
S83—2003-2013 .....	2	193,782	
		16,083,765,026	639,661,644
Less: Government's holdings .....			
		16,083,765,026	639,661,644
Canada premium bonds—			
P1—1997-2007 .....	various	77,754,334	6,493,753
P2—1998-2008 .....	various	17,787,282	960,063
P3—1998-2008 .....	various	1,190,109,649	33,863,535
P4—1998-2008 .....	various	107,199,757	2,655,459
P5—1999-2009 .....	various	21,299,275	539,688
P6—1999-2009 .....	various	18,571,574	466,704
P7—1999-2009 .....	various	64,047,990	1,571,655
P8—1999-2009 .....	2	55,659,091	1,241,864
P9—1999-2009 .....	various	423,235,833	21,737,612
P10—1999-2009 .....	various	122,948,913	6,712,773
P11—2000-2010 .....	various	38,980,159	2,256,975
P12—2000-2010 .....	various	32,014,298	2,055,211
P13—2000-2010 .....	various	71,154,135	5,173,848
P14—2000-2010 .....	6.25	111,360,648	7,506,978
P15—2000-2010 .....	various	679,010,376	41,502,631
P16—2000-2010 .....	various	132,797,367	8,213,223
P17—2001-2011 .....	various	171,513,979	10,498,435
P18—2001-2011 .....	various	413,194,166	24,283,801
P19—2001-2011 .....	various	36,802,871	1,753,022
P20—2001-2011 .....	4.45	56,812,610	2,606,570
P21—2001-2011 .....	2.3-2.8	702,866,583	18,325,624
P22—2001-2011 .....	2-2.5	90,830,071	2,094,833
P23—2002-2012 .....	2-2.7	24,799,963	583,421
P24—2002-2012 .....	2-2.7	24,459,357	568,784
P25—2002-2012 .....	2-3	102,988,701	2,251,561
P26—2002-2012 .....	2	53,013,333	1,061,625
P27—2002-2012 .....	2.5	1,202,574,865	12,526,292
P28—2002-2012 .....	2.5	241,367,300	2,010,421
P29—2003-2013 .....	2.5	94,539,393	590,880
P30—2003-2013 .....	2.5	16,812,157	70,107
P31—2003-2013 .....	2.5	69,121,215	143,772
P32—2003-2013 .....	2.5	686,572	
P33—2003-2013 .....	2.5	33,976,429	141,682
		6,500,390,246	222,462,802
		22,584,155,272	862,124,446
Interest on bonds for Canada Pension Plan .....	various	3,368,501,000 <sup>(1)</sup>	342,626,480
Interest on promissory notes - TD Trust Company .....	various	2,280,693	97,853
Interest on promissory notes - Montreal Trust Company .....	various		
Interest on Canada notes .....	various	1,244,200,000	16,387,889
Interest on Euro medium term notes .....	various	3,274,970,839	98,747,479
Total interest on unmatured debt .....		332,738,071,596	20,543,358,756
Amortization of discounts on Treasury bills—			
Amortization of discounts on 2001-2002 issues .....			830,773,375
Amortization of discounts on 2002-2003 issues .....		104,410,940,000	2,002,930,603
		104,410,940,000	2,833,703,978
Amortization of discounts and premiums on marketable bonds .....			1,660,480,028
Amortization of discounts on Canada bills—			
Amortization of discounts on 2001-2002 issues .....			6,039,325
Amortization of discounts on 2002-2003 issues .....		2,602,884,967	39,428,483
		2,602,884,967	45,467,808

## PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount charged in 2002-2003
	%	\$	\$
<b>Amortization of commissions and remunerations on Canada savings bonds</b> .....			3,880,497
Total amortization of premiums, discounts and commissions on unmatured debt .....		107,013,824,967	4,543,532,311
<b>Servicing costs and costs of issuing new borrowings</b> .....			118,436,626
<b>Total public debt charges related to unmatured debt</b> .....		439,751,896,563	25,205,327,693
<b>PENSION AND OTHER ACCOUNTS (INTEREST)—</b>			
Public sector pensions—			
Public Service Superannuation Account .....	various	81,857,869,870	6,635,602,779
Public Service Pension Fund Account .....	various	117,799,938	
Canadian Forces Superannuation Account .....	various	39,700,296,348	3,220,312,432
Canadian Forces Pension Fund Account .....	various	43,655,947	
Royal Canadian Mounted Police Superannuation Account .....	various	10,372,747,814	829,212,859
Royal Canadian Mounted Police Pension Fund Account .....	various	10,715,486	
Members of Parliament Retiring Allowances Account .....	various	368,488,609	35,221,387
Members of Parliament Retirement Compensation Arrangements Account .....	various	87,252,525	7,248,223
Retirement Compensation Arrangements Account—			
RCA No. 1—Public Service .....	various	356,603,407	24,542,587
RCA No. 1—Canadian Forces .....	various	53,811,085	3,653,300
RCA No. 1—Royal Canadian Mounted Police .....	various	13,607,172	1,008,614
RCA No. 2—Public Service .....	various	832,924,383	68,453,491
Supplementary Retirement Benefits Account .....	various	90,133,136	3,981,661
		133,905,905,720	10,829,237,333
Allowance for pension adjustments .....	various	(8,198,000,000)	(1,687,000,000)
		125,707,905,720	9,142,237,333
Other employee and veteran future benefits .....	6	38,844,000,000	2,240,000,000
Canada Pension Plan (net of securities held by the CPP investment Fund) .....	various	7,092,669,944	169,370,852
Government Annuities Account .....	various	437,469,785	36,481,763
Deposit accounts—			
General security deposit .....	various	842,874	
Canada Labour Code—Wage Recovery			
Appeals .....	various	650,981	11,117
Security for costs .....	various	352,865	
Contractors' security deposits .....	various	8,403,120	143,268
Non-interest bearing accounts .....		195,797,283	
		206,047,123	154,385
Trust accounts—			
Indian band funds .....	various	1,199,834,420	63,007,336
Indian estate accounts .....	various	12,784,382	521,111
Indian savings accounts .....	various	39,172,653	2,373,387
Canadian Security Intelligence Service—			
Scholastic awards .....	various	30,521	738
Royal Canadian Mounted Police—Benefit trust fund .....	various	1,998,286	49,864
Inmates' trust fund .....	various	10,142,375	3,166
Administered trust accounts .....	various	2,543,501	60,754
Estates fund .....	various	2,680,904	89,000
Veterans administration and welfare trust fund .....	various	586,642	14,073
Non-interest bearing accounts .....		366,255	
		1,270,139,939	66,119,429
Insurance and death benefit accounts—			
Insurance company liquidation .....	various	19,577,994	35,040
Regular forces death benefit account .....	various	193,076,338	15,652,031
Public Service death benefit account .....	various	1,998,277,095	159,239,807
Non-interest bearing accounts .....		17,138,901	
		2,228,070,328	174,926,878

PUBLIC DEBT CHARGES—*Concluded*

	Rate of interest	Amount of principal	Amount charged in 2002-2003
	%	\$	\$
Pension accounts –			
Annuities agents' pension account.....	various	9,817	318
Royal Canadian Mounted Police—			
Dependants' pension fund.....	various	30,919,035	2,480,853
		<b>30,928,852</b>	<b>2,481,171</b>
Other specified purpose accounts—			
Net Income Stabilization Account.....	various	2,241,774,370	48,032,588
Common school funds—Ontario and Quebec.....	5	2,677,771 <sup>(2)</sup>	133,889
Miscellaneous projects deposits.....	various	20,042,012	14,840
Indian moneys suspense account.....	various	35,486,749	1,872,744
Natural Sciences and Engineering Research Council—			
Trust fund.....	various	923,867	25,702
Federal Court special account.....	various	11,611,391	414,459
Non-interest bearing accounts.....		157,468,388	
		<b>2,469,984,548</b>	<b>50,494,222</b>
Deferred revenue specified purpose accounts—			
Shared-cost agreements —Research—Agriculture.....	various	23,127,791	1,105,645
Endowments for health research.....	various	7,268	
Social Sciences and Humanities Research Council—			
Trust fund.....	various	406,382	6,276
Non-interest bearing accounts.....		29,786,751	
		<b>53,328,192</b>	<b>1,111,921</b>
Obligations related to capital leases.....	various	<b>2,663,320,886</b>	<b>147,231,780</b>
Other accounts—			
Interest on currency swap transactions.....	floating		
Special drawing rights allocations.....	various	<sup>(3)</sup>	33,941,582
			<b>33,941,582</b>
<b>Total public debt charges related to pension and other accounts.....</b>		<b>181,003,865,317</b>	<b>12,064,551,316</b>
<b>CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS (INTEREST)—</b>			
Employment Insurance Account (net).....	various	43,796,449,763	1,035,524,148
National Battlefields Commission—Trust fund.....	various	516,865	11,131
Ship-Source Oil			
Pollution Fund.....	various	325,963,270	14,237,878
Mackenzie King trust account.....	various	225,000	12,037
Endowments for Health research.....	various	140,267	39,670
Social Sciences and Humanities Research Council—			
Queen's Fellowship fund.....	various	250,000	7,178
Non-interest bearing accounts.....		(1,287,007,841)	
		<b>42,836,537,324</b>	<b>1,049,832,042</b>
Accumulated consolidation adjustments (current year transactions are shown with the revenues and expenditures of the Government).....		(42,836,537,324)	(1,049,832,042)
<b>Total public debt charges related to consolidated specified purpose accounts.....</b>			
<b>TOTAL PUBLIC DEBT CHARGES.....</b>		<b>620,755,761,880</b>	<b>37,269,879,009</b>
Comprised of:			
Total public debt charges under statutory authorities			
before provision and consolidation adjustments.....			37,619,479,271
Total public debt charge provision.....			700,231,780
Consolidation adjustments.....			(1,049,832,042)
<b>Total public debt charges.....</b>			<b>37,269,879,009</b>

<sup>(1)</sup> Term to maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on recommendations of the Chief Actuary of the Office of the Superintendent of Financial Institutions, redeemable in whole or in part before maturity only at the option of the Minister of Finance.

<sup>(2)</sup> Interest is distributed to the provinces of Ontario and Quebec on the basis of population.

<sup>(3)</sup> No amount of principal is shown since the closing balance of this liability account is reclassified to the Foreign Exchange Accounts.

# SECTION 9

2002-2003

*PUBLIC ACCOUNTS OF CANADA*

## **Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards**

### CONTENTS

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Payments of claims against the Crown.....	9.2
Ex gratia payments .....	9.15
Court awards .....	9.24

## PAYMENTS OF CLAIMS AGAINST THE CROWN

This statement provides, by ministry and program, details for all payments of claims against the Crown of \$1,000 or over. Claims of less than \$1,000 are

reported as one amount at the end of each program, together with the total number of such claims.

### PAYMENTS OF CLAIMS AGAINST THE CROWN

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>AGRICULTURE AND AGRI-FOOD</b>			
<b>Department</b>			
Claim pursuant to the <i>Canadian Human Rights Act</i> —		Poulson J. ....	1,912
Shams R. ....	5,000	The Personal Insurance Company for Walker S. ....	2,748
Out of court settlement (2 cases)—		Settlement of claim regarding the Public Service Pension Plan—	
Name withheld <sup>(1)</sup> .....	237,439	Gowenlock D. ....	56,133
Settlement of a grievance (5 cases)—		Settlement of mistaken registration of a meat product—	
Name withheld <sup>(1)</sup> .....	68,569	Thomson Meats Ltd. ....	7,514
Payment under the <i>Canadian Human Rights Act</i> —		Settlement for damages incurred in relation to the delivery of potatoes—	
Name withheld <sup>(1)</sup> .....	3,000	Curley Sanderson in trust for Younker C. ....	100,000
Damage to crop due to livestock breakout—		Green Meadow Farms .....	3,852
Paslawski J. .... \$ 1,260		Settlement relating to two lost days of fishing due to unnecessary closure of Miramichi Bay—	
Roettger A. .... 1,912	3,172	Savoie N and Soucy M. ....	2,309
Compensation for low livestock conception due to an insufficient number of bulls—		Dugas C. ....	2,400
D & R Dafeo Holdings Ltd. ....	15,000	Settlement on offer and withdrawal of employment—	
Accident involving a Crown vehicle—		Clements G. ....	4,100
Manitoba Public Insurance for Buchanan T. .... \$ 1,309		Settlement for damages caused by Agency canines—	
Danielson M. .... 1,480		Labrosse M. ....	1,668
Knispel C. .... 4,310	7,099	McDonald A. ....	3,374
Saskatchewan Government Insurance for Butz F. .... \$ 1,841		Settlement for losses in the destruction of egg albumen—	
Miyashiro L. .... 1,153		Highland Produce. ....	25,712
Simon M. .... 2,381	5,375	Settlement in relation to the Potato Mop Top Virus—	
Compensation for bodily injury resulting from an accident involving a Crown vehicle—		Desjardins Seed Farms Ltd. ....	79,500
Witten LLP in trust for Lucas A. ....	18,156	Ferme Givskud Farms Inc. ....	60,000
Claims under \$1,000 (14) .....	6,162	Ferme L P Desjardins Inc. ....	6,000
	368,972	Gilles Desjardins Co. ....	6,000
<b>Canadian Food Inspection Agency</b>		Settlement as a result of a complaint to the Canadian Human Rights Commission—	
Accidents involving a motor vehicle—		Michaud Y. ....	5,000
Bedford Law Incorporated in trust for Cribby G. ....	17,325	Settlement for additional expenses incurred upon the destruction of sheep—	
Blois Nickerson Bryson in trust for Elcheikh D. ....	15,000	Wrobel P. ....	45,000
Dinning Hunter Lambert & Jackson for Vowles N. ....	11,000	Claims under \$1,000 (14) .....	5,610
ING Insurance Company of Canada for Vuotta A. ....	2,359		634,701
ING Novex Insurance Company of Canada for Rozmahel J. ....	1,392	<b>Canadian Grain Commission</b>	
Kiethammer Batchelor & Laidlaw LLP for Lutz B. ....	17,500	Wrongful dismissal—	
Le Carrossier 2010 ENR .....	2,189	Cascadia Terminal .....	70,000
Manitoba Public Insurance for Delacruz J. ....	6,842	Williams T. ....	27,000
Herbert C. ....	5,887		97,000
Sawatzky Z. ....	3,026		1,100,673
Mussell D. ....	3,349		
Patterson Palmer in trust for Deveau J. ....	130,000		



## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>CANADA CUSTOMS AND REVENUE AGENCY</b>		<b>Material damage to property—</b>	
<b>Department</b>		Allan Francis Pringle in trust .....	7,850
Settlements of claims under the		Classic Towing .....	2,020
the <i>Canadian Human Rights Act</i> —		Côté R .....	3,287
6 names withheld <sup>(1)</sup> .....	56,000	Furjanic A .....	1,808
Settlement of claims protected by a		I C B C .....	1,130
privacy clause—		Legard B .....	1,490
6 claims <sup>(1)</sup> .....	200,623	McLellan Ross in trust .....	9,000
Settlement for personal injury—		Worthington David & Company in trust .....	20,125
Griffiths K .....	4,500	Zaparanjuk .....	47,500
Settlement of claims as a result of administrative error—		Damage caused to a boat—	
Ayoud A .....	8,875	Bickers & Assoc. ....	10,436
Adiefe O .....	5,000	Damage to building—	
Roy M .....	4,594	Riverside Lodge .....	1,350
Settlement of claim for accidental damage		Human Rights Commission settlement—	
or loss of property—		Macklin S .....	27,784
Athwal J .....	11,263	Settlement with a contractor—	
Insurance Corporation of British Columbia (5 claims) .....	7,890	Clearwater Environmental .....	18,000
Hussain A .....	5,134	Thompson, Lerose Brown .....	12,153
Alberta Minister of Finance .....	3,497	Claims under \$1,000 (51) .....	19,042
Mercedes-Benz Canada Inc (2 claims) .....	3,439		291,393
ING Western Union Insurance .....	2,868	<b>Public Service Commission</b>	
Lévesque M .....	1,602	Lump sum payment for the settlement of a complaint	
Italian Sporting Goods (1990) .....	1,453	of moral prejudice in the workplace—	
Lao N .....	1,152	Zamor M C .....	4,000
Claims under \$ 1,000 (96) .....	22,538	Lump sum payment for the settlement of statement	
	340,428	of claim ensuing from malicious comments and	
		contracting irregularities—	
		Lalonde S in trust for Simplus & Daniel Dagenais .....	75,000
			79,000
			522,083
<b>CANADIAN HERITAGE</b>		<b>CITIZENSHIP AND IMMIGRATION</b>	
<b>Department</b>		<b>Department</b>	
Out of court settlement against the Crown for		Canadian Human Rights Commission	
harassment—		settlement—	
Lefebvre L—Sviergula S (Lawyer) .....	15,000	Name withheld <sup>(1)</sup> .....	2,550
Out of court settlement against the Crown regarding		Out of court settlement for the reimbursement	
the applications made to the Publications Assistance		of professional costs and disbursements—	
Program of the Department of Canadian Heritage—		Heenan Blaikie in trust for	
TV Publishing Group .....	133,423	Name withheld <sup>(1)</sup> .....	75,000
	148,423	Out of court settlement for discontinuance	
		of court action—	
<b>National Archives of Canada</b>		Levitay Lawyers in trust for	
Claim under \$1,000 (1) .....	38	Name withheld <sup>(1)</sup> .....	28,000
<b>National Film Board</b>		Gerald G Goldstein in trust for	
Car damages during a shooting—		Name withheld <sup>(1)</sup> .....	1,000
Herbert Peter D .....	3,229		106,550
<b>Parks Canada Agency</b>		<b>ENVIRONMENT</b>	
Automobile accident—		<b>Department</b>	
Bailey I .....	8,000	Accident involving a Crown vehicle—	
Everard & Kubitz .....	6,075	Manitoba Public Insurance for	
Insurance Corporation of BC .....	2,377	Dianne Marshall .....	1,753
Legree T .....	2,236	Manitoba Public Insurance .....	1,054
Spencer R .....	1,302	Accident involving a Government employee	
Injury at a National Historic Site—		in a rented vehicle—	
Bordage B .....	4,500	Bank of Montreal for	
Cox, Hanson, O'Reilly, Matheson .....	12,174	Entreprise Rent A Car, Kenora .....	2,000
Dawson B .....	25,000		
Michel C Leger & Assoc, Maillet J .....	6,754		
Olin S .....	40,000		

### PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Canadian Human Rights settlement—		Out of court agreement to settle court	
A Said .....	7,570	action over license fees charged in 1996	
Settlement for general damages and hurt		to Quebec & New-Brunswick shrimp fishers—	
feelings—		Godin, Lizotte, Robichaud, Guignard in trust .....	75,000
Ryan B. ....	15,000	Out of court settlement—CITT Compliant	
Motor vehicle accident—		number PR-2002-016—	
Grant Motors for J Francis .....	2,624	Bajai Inc .....	50,000
Claims under \$1,000 (3) .....	2,424	Damage to a light control box as a result	
	32,425	of a traffic accident—	
		City of Hamilton .....	13,836
		Compensation for general damages—	
		Evan A Swim Ltd. ....	82,250
		G & F Murley Excavating .....	1,295
		Lorway Mac Eachern in trust .....	12,000
		Melanson Edward .....	1,500
		Patterson Palmer in trust for M V Goose Bay .....	16,063
		Provincial Adjusting Services .....	2,034
		Ryder Truck Rental .....	93,747
		Compensation for loss of personal property—	
		Garson, Knox & MacDonald, Jarvis, Harold .....	60,000
		Stewart McKelvie Stirling Scales, Theriault A.F. ....	5,000
		McInnes Cooper, Donna Rae Fisheries .....	38,000
		MacPhee Richard .....	1,053
		Compensation for loss of property—	
		Knight Edward .....	13,229
		Compensation for loss of fishing gear	
		and fishing opportunity—	
		Marshall Donald .....	10,000
		Compensation for damage to seized	
		fishing vessel and missing gear—	
		Dedam, Alfred and Fisheries, J J .....	19,000
		Compensation for damage to truck and	
		loss of lobsters—	
		Noel, Urquhart & Associates in trust	
		for Pêcheries LJM Fisheries Inc .....	8,000
		Compensation for damage to fishing gear—	
		Cormier Jean in trust for Cormier Romeo .....	7,500
		Sunrise Fish Farms .....	14,808
		Settlement of Canadian Human Rights complaint—	
		Name withheld <sup>(1)</sup> .....	8,000
		Claims under \$1,000 (39) .....	16,394
			847,289
		<b>FOREIGN AFFAIRS AND INTERNATIONAL</b>	
		<b>TRADE</b>	
		<b>Department</b>	
		Out of court settlement related	
		to contract termination—	
		Fruhbrodt P. ....	32,881
		Out of court settlement—	
		Name withheld <sup>(1)</sup> .....	3,488
		Property damage claim—	
		Vlasic P. ....	12,248
		Accident involving a Crown vehicle—	
		Kek Insurance Co for Ollenu E. ....	1,683
		Payment of damages due to harassment	
		complaint—	
		Prebinski EL .....	40,000
		Caverly R .....	30,000
		Arbitration NAFTA Chapter 11 in trust—	
		Appleton & Associates for Pope & Talbot Inc. ....	891,772

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation for administrative error in pension calculation—		Settlement of claim against a discrimination and harassment complaint—	
Farah Mireille .....	4,584	Elias AM .....	25,000
Claims under \$1,000 (178) .....	24,691	Compensation for general damages—	
	1,041,347	Essar K .....	5,000
<b>Canadian International Development Agency</b>		Settlement of claim for termination of contribution agreements to provide services as a manager—	
Employment related claims—		Cline, Backus, Nightingale, McArthur in trust for	
Andrade Y. ....	8,350	Bellante D. ....	55,000
Buhler J. ....	13,500	Benson GW .....	62,500
Buhler L. ....	5,500	Berry M. ....	75,500
Côté N. ....	23,400	Bogart G. ....	45,000
Laberge J. ....	28,270	Butcher M. ....	60,000
Potvin C. ....	13,500	Chudd J. ....	60,500
Pankurst D. ....	75,000	Coy R. ....	52,500
Weisted A. ....	17,950	Dorosz J. ....	47,000
	185,470	Dyck B. ....	100,000
	1,226,817	Foster G. ....	17,500
		Gerber H. ....	104,000
<b>HEALTH</b>		Glass B. ....	30,000
<b>Department</b>		Grant D. ....	80,500
Workplace settlement—		Hammill E. ....	14,000
Asapace I. ....	32,068	Hiebert R. ....	87,000
Dinelle R. ....	12,000	Hourihan W. ....	104,000
Pollock & Company for Younger E G File .....	2,500	Johnson E. ....	106,532
Donovan M. ....	2,000	Johnston B. ....	67,500
Accident involving a Crown vehicle—		Jordan M. ....	104,000
ICBC .....	6,081	Kerr G. ....	70,500
Noskey W.G. ....	5,000	MacDonald J. ....	75,000
Martin J and McEvoy T. ....	1,610	MacDonald M. ....	37,500
Claims under \$1,000 (2) .....	1,034	Martens V. ....	100,000
	62,293	Mawhinney G. ....	51,262
		McNulty Gillespie MK .....	56,250
<b>HUMAN RESOURCES DEVELOPMENT</b>		Olson J. ....	56,250
<b>Department</b>		Ouellette B. ....	60,000
Settlement of a claim as a result of an accident involving a Crown vehicle—		Rutherford W. ....	70,000
Ches Crosbie in trust for Boland E. ....	40,000	Schaible H. ....	25,000
Leroy W. ....	1,050	Scholtens W. ....	43,000
Manitoba Public Insurance for Babcock D .....	2,522	Scorthorne D. ....	100,000
Settlement of claim related to employment insurance benefits—		Symons B. ....	57,000
Jamie MacGillivray in trust for Macpherson D. ....	5,000	Taylor R. ....	41,250
Nesgaard SP. ....	5,265	Townsend G. ....	45,000
Settlement of claim relating to a grievance by an employee—		Wade L. ....	105,000
Dubois M. ....	2,000	Yandt DR. ....	41,250
Settlement of claim for losses incurred due to the provision of erroneous information related to buy back service—		Legal fees .....	150,000
Nelligan O'Brien Payne in trust for Charlesbois S .....	8,800	Settlement of claim for an alleged verbal commitment—	
Compensation for Canadian Human Rights violation—		Board of school trustees of school district 28 .....	275,000
Christie CJ .....	25,000	Reimbursement of legal fees—	
Out of court settlement—Compensation for damages—		Dinning, Hunter & Co in trust for Campbell D. ....	2,748
Heenan Blaikie LLP in trust for EORTI/PRAXIS/ NCCS .....	45,000	Out of court settlement—Human Rights Commission—	
		Friedt M. ....	6,195
		Claims under \$ 1,000 (5) .....	1,982
			2,907,856

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>			
<b>Department</b>			
<b>INDIAN AND INUIT AFFAIRS PROGRAM</b>			
Settlement of litigation—		Settlement for discrimination—	
Cuelenaere Kendal (Barristers, Solicitors, and		Polishuk Camman & Steele Barristers	
Mediators) in trust for Red Pheasant Nation and		and Solicitors in trust for Yake S. ....	7,500
the Red Pheasant Band Treaty Land Entitlement			55,186,647
Trustees .....	550,000	<b>CLAIMS PROGRAM</b>	
Settlement of litigation (royalties)—		Out of court settlement for TLE agreement—	
Davis & Company Barristers and Solicitors		Mathias Colomb Band .....	430,000
in trust for Sahtu Secretariat Inc. ....	8,738,354	<b>NORTHERN PROGRAM</b>	
Gowlings Lafleur Henderson LLP, Barristers		Objection to third party administration	
and Solicitors in trust for Gwitch'in Tribal Council .....	9,772,576	under the Remedial Management Plan—	
False Creek Action—		White River First Nation .....	100,596
Davis & Company Barristers and Solicitors			55,717,243
Musqueam Indian Band .....	1,500,000	<b>INDUSTRY</b>	
Settlement of interest errors issue		<b>Department</b>	
out of main action—		Accident involving a Crown vehicle—	
Parlee McLaws Barristers Solicitors		Saskatchewan Government Insurance .....	2,993
Samson Band .....	15,578,880	Accident involving a Crown vehicle—	
MacLeod Dixon Lawyers Ermineskin		Trailer repairs—Midland Transport .....	4,790
Tribes (No. 443) .....	7,773,618	Repair to claimant's vehicle—	
Settlement for the Oldman River Project and		Frizell's Auto Body Ltd. ....	\$ 1,961
the rights of the Peigan Band in respect to		Maritime Collision Appraisers Ltd. ....	100
the Oldman River and the resources thereof—		Collins T M .....	640
Byers Casgrain Advocates			2,701
CIBC in trust for Piikani Nation .....	3,000,000	Contractual settlement—	
Byers Casgrain Advocates		McLean Scale Co Ltd. ....	22,500
CIBC in trust for Piikani Nation .....	2,000,000	Gasoline contaminated during an inspection—	
Description of claim withheld <sup>(1)</sup> —		Federated Co-operative Limited .....	4,404
Dohm, Jaffer & Jeraj		Settlement of legal expenses—	
Name withheld <sup>(1)</sup> .....	42,500	Nelligan O'Brien Payne LLP .....	3,000
Settlement for loss of logs—		Settlement relating to an employment with	
Ratchliff & Company in trust for		Industry Canada—	
Garry Reece et al. ....	2,500,000	Dorcé M. ....	2,000
Settlement of multiple issues—		Settlement under the <i>Canadian Human</i>	
MacLeod Dixon Lawyers		<i>Rights Act</i> —	
Burrard Indian Band .....	1,750,000	Name withheld <sup>(1)</sup> .....	79,993
Settlement regarding the 1991 Treaty Land		Claims under \$1,000 (3) .....	1,653
Entitlement Agreement—			124,034
Zariwny Law Office in trust for Frank		<b>National Research Council of Canada</b>	
Halcrow Sr, Peter H Chalifoux and Sydney		Settlement for a discrimination	
Halcrow in the name of and on behalf of		complaint—	
Kapawe'no First Nation .....	100,000	Name withheld <sup>(1)</sup> .....	28,150
Settlement of interest on capital			152,184
moneys—		<b>JUSTICE</b>	
John R Jordan, MacIsaac and Company in		<b>Department</b>	
trust for Irvine C and Capot-Blanc R. ....	75,000	Payment as a result of transmission of wrong information	
Settlement for cancellation of memorandum		on creditors of support to pay—	
of understanding—		Ontario Family Responsibility Office .....	12,091
Duboff Edwards Haight & Schachter in trust for		Compensation as a result of garnishing equity	
Little Saskatchewan First Nation .....	1,700,000	pay payable to former employee—	
Loss of rent—		Bédard Vaillancourt Avocats in trust for	
Fonald A Farquhar, Barrister & Solicitor		Allen R Miller .....	2,578
in trust for the Estate of Jerry Jimmy .....	25,719	Settlement resulting from mediation in the case of	
Pandilla & Company in trust for		John Doe vs Attorney General of Canada—	
Pelican Lake First Nation .....	62,500	Shiller Layton Arbuck in trust .....	48,000
Settlement of the Estate of Late John Day			
Akwasne Reserve no. 59—			
Margaret Day .....	10,000		



## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Settlement as a result of termination contract service— Genevieve A Chornenki .....	10,000	Downy Ford Sales .....	11,989
Claims under \$1,000 (2) .....	642	Dunn K .....	2,449
	73,311	Durakovic S .....	2,363
<b>Canadian Human Rights Commission</b>		Economical Insurance Group .....	1,720
Out of court settlement for damages to copies of court transcripts made by the Commission— ASAP Reporting Services Inc .....	102,750	Entreprise Rent A Car .....	49,537
Out of court settlement for damages for a complaint with regards to human rights— Torys in trust for Taylor H. ....	20,000	Fiducie Location Pinard .....	6,200
Out of court settlement regarding an application for a PM-5 position— Gannon C .....	8,000	Forbes Chev Olds .....	6,935
	130,750	Franjevacki IM .....	6,080
<b>Federal Court of Canada</b>		Furrie G .....	1,085
Employment related settlement— Name withheld <sup>(1)</sup> .....	50,000	Gestion P & H Deschamps .....	1,025
<b>Canadian Human Rights Tribunal</b>		Glazier R in trust for Barber J .....	1,000
Settlement for general damages— Name withheld <sup>(1)</sup> .....	23,000	Grubisic D .....	1,680
	277,061	Hertz Car and Truck Rental .....	22,742
<b>NATIONAL DEFENCE</b>		Holmes RJM .....	6,312
<b>Department</b>		Hunter E .....	2,406
Settlement of claim as a result of an accident involving a departmental vehicle— 1 <sup>st</sup> Guaranty .....	3,296	Hyatt Rentals .....	6,069
681348 Alberta Limited .....	5,470	ING Insurance .....	11,585
Ace Auto Leasing .....	3,149	ING Western Union .....	1,735
Alliance Insurance Company of Canada for Carter G. ....	4,290	Insurance Corporation .....	4,978
Allstate Insurance Company .....	1,126	Irving Oil Limited .....	2,763
Aubut JPM .....	5,868	Jason M .....	3,792
Auto Commerce .....	28,502	Jofre R .....	1,989
Auto Source .....	2,364	Johnson BH .....	1,262
Avis Car Rental .....	14,033	Kladusa V .....	4,709
B and B Auto Pro .....	1,850	Ladouceur RT .....	21,577
BAT Sales and Service Limited .....	6,665	Laidlaw Transit .....	1,623
Bell .....	18,677	Leclerc L .....	16,510
BG Sam Commerce .....	12,049	Leon Aines Auto .....	2,138
Bouchard D .....	5,395	Liberty Mutual Insurance .....	3,193
Brookes K .....	1,479	Location Peltier .....	3,848
Budget Car and Truck Rental .....	25,462	Location Pinard .....	4,875
Canadian Northern .....	1,986	Locke J .....	1,219
Canadian Northern Shield Insurance .....	2,641	Lt P O'Quinn .....	9,161
Captain Greely .....	1,267	Lucas GS .....	8,540
Carroll Pontiac Limited .....	1,015	MacKenzie S .....	1,514
Cazin R .....	3,567	Manitoba Public Insurance Corporation .....	19,372
City of Ottawa .....	14,512	Meerburg GP .....	2,024
Clarke KB Construction Limited .....	18,774	Mills S .....	2,357
Colonial Collision .....	1,152	Miners J .....	3,792
Coolen R .....	8,932	Mini Tankers Canada Limited .....	1,143
Crowe RT .....	1,787	Quebec Minister of Finance .....	3,352
Currie PJ .....	1,475	Murcoch Group Inc .....	16,861
Dave's Collision Centre .....	1,024	Nagle Leasing and Rental .....	9,301
Discount Car and Truck Rental .....	49,126	National Car Rental .....	13,245
		Newinarch S .....	4,416
		Noram Aquaculture .....	6,344
		Norris P .....	3,540
		Northern Shield .....	1,719
		Ottawa Police Service .....	1,544
		Papirnyk J .....	1,215
		Paschen J .....	1,245
		Pete's Sales and Service .....	1,963
		Phase II Auto Body .....	1,879
		Pilot Insurance Company .....	2,523
		Pratt A in trust for Brant R .....	7,173
		R & D Trailer .....	1,590
		Renolds, Obrien, Kleine and Selick in trust for Brant R .....	9,740
		Ried PD .....	9,096
		Royal and Sun Insurance for Currie J .....	7,116
		Royal and Sun Insurance for Louiseize P .....	1,200
		Silpac D .....	2,781
		Smith P .....	1,860



## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Stephens L .....	1,124	Scholtz RG .....	3,035
Super Carstar Company .....	2,477	Smith, Evans in trust .....	10,000
The Cooperators Insurance Company for Mills S .....	2,857	Spicer G .....	1,000
The Personal Insurance company .....	10,463	St Jean RG .....	11,670
Thibault C .....	1,865	Taylor and Granitto in trust .....	10,000
Thrifty-London .....	7,751	Terry JE .....	5,236
Tilden Rent A Car .....	7,028	Ubel L .....	1,848
Trius Car and Truck Rentals .....	68,436	Walden MD .....	55,000
Ubell L .....	1,848	Out of court settlement for termination of employment—	
Velika Kladusa .....	72,263	Harris D .....	6,640
Wawanesa Insurance .....	4,647	Kennedy H .....	5,801
Wawanesa Mutual Insurance Company for White D .....	2,398	Reid PD .....	9,096
Weese S .....	2,362	Miscellaneous disbursements—	
Out of court settlement for injuries sustained in an accident—		Access Rentals .....	8,600
Belisle DJ .....	3,784	Aubut JPM .....	5,868
Carroll Pontiac Limited .....	1,931	Bartlett D .....	18,811
Hatter, Thompson, Shumka in trust for Thorstein DE .....	39,000	Beauchamp M .....	2,645
Henry M .....	22,139	Bissonnette D .....	9,757
Landry B in trust for B Wood .....	7,700	Brooks K .....	1,479
Raccio, Zuber, Coet Zee, Dionne in trust for Carter C .....	50,000	Canadian Helicopters Limited .....	742,012
The Collision Clinic .....	1,642	Christie, Polistio, Freitag in trust for McCormack JC .....	3,000
Settlements of claims as a result of personal injuries—		City of Ottawa .....	14,512
Lalonde S in trust for Rafferty MA .....	15,000	Cook WR .....	181,607
Lyle and McCabe in trust .....	130,000	Department of Justice .....	1,028,400
Pearlman and Lindholm in trust for Lacey B .....	9,100	Desbiens in trust for Terrazo M .....	38,000
Roberts S .....	2,500	Dion JRB .....	3,250
Settlement of claims for loss and/or damage to personnel effects—		Doral Inn .....	23,115
Bailey and Associates in trust for O'Neil S .....	3,500	Fourrures & Fils GLH .....	35,000
Belanger S .....	7,815	Goreman JB in trust .....	433,073
Belisle K .....	28,189	Griffiths K .....	2,987
Bellam Wasylin and Associates in trust .....	2,000	Hewitt Rental Equipment Limited .....	8,900
Bingham, Robinson, MacLennan, Ehardt, Tweed in trust for A Pritchard-Thornhill .....	6,000	Kamin, Letourneau in trust for W Semaniw .....	75,000
Bittermose C .....	37,500	Karam, Greenspon in trust for M Baron .....	85,000
Bowles M .....	5,500	Leduc L .....	16,510
Coad N .....	20,000	MacPherson, Leslie, Tyerman in trust for Bittermose C .....	75,000
Colonel St John G .....	11,670	Martin R .....	1,025
Cook B .....	2,280	McCarthy Tetrault in trust for P Duplessis .....	5,000
Croteau M .....	3,000	Merchant, Law, Group in trust for J Anderson .....	102,910
Crozier DF .....	7,650	Merrick, Holm in trust for Chase Masonry .....	35,000
Davies MP .....	6,905	Ontario Ministry of Transportation .....	4,198
Economical Insurance .....	1,373	Montague R .....	111,510
Fiducie Location Pinard .....	6,200	MWO Crozier DF .....	7,650
Furrie G .....	1,085	Germany, NATO SOFA claim .....	1,872,048
Guerin L .....	1,010	Article VIII (5) .....	1,872,048
GWL Realty .....	5,470	Newinarch S .....	4,416
Harm R .....	1,020	Nixon Wenger in trust .....	270,000
ING Insurance Compant .....	7,973	Ottawa Police Service .....	19,295
Kelly C .....	2,000	Ottawa Valley Railway .....	14,799
Lauson C .....	1,713	Royal Bank of Canada for Lerner and Associates .....	99,510
Lerner Southerland in trust .....	10,000	Rural Municipality of Dundurn (No. 314) .....	21,329
Madden .....	10,000	Shaver E .....	5,000
McCormack JC .....	3,000	Vandor and Company in trust for Walden MD .....	55,000
Meerburg GP .....	2,024	Veilleux F in trust .....	3,000
Mineault S .....	12,000	Victoria Airport Authority .....	1,190
Paridis, Jones, Horwitz, Bowles in trust for Roe R .....	7,500	Whitehead, Bird and Miles in trust for Smith MJ .....	75,000
Qunnlan, Aberiou in trust for B Zimlemann .....	7,500	Ministerial claims pursuant to the <i>Canadian Human Rights Act</i> —	
Schnare A .....	2,375	29 names withheld <sup>(1)</sup> .....	439,722
Schnare A .....	3,480	Claims under \$ 1,000 (548) .....	351,419
			9,620,895

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>NATURAL RESOURCES</b>			
<b>Department</b>			
Motor vehicle accident—		Evipros Janitorial Services .....	3,099
Kimberly Stark .....	7,196	Inflector Control Systems .....	11,581
Rondi Anderson .....	3,820	Otis Canada Inc .....	7,164
Murdock .....	1,440	Project Fees (unbillable labour) .....	11,263
Conan Webb .....	1,122	Shehan Trefco .....	1,149
Accident involving an NRCAN vehicle		Payment for a complaint based on a	
at Témiscaming, Quebec—		procurement not conducted in accordance	
CAA Insurance Company on behalf of		with NAFTA, AIT and AGP requirements—	
Luc Beaudoin's Insurance Company .....	1,301	Cognos Inc .....	4,196
Settlement of claim for harassment in the		McNally Construction Inc .....	8,290
workplace—		Tendering Publications Ltd .....	7,219
Name withheld <sup>(1)</sup> .....	7,500	Out of court settlement for additional	
Claims under \$1,000 (2) .....	213	payments concerning work removal related	
	22,592	to project 205283—	
		Construction Maju Ltée .....	3,000
		Salt Water Supply Upgrade—	
		Cores Drive construction services .....	41,669
		RPS Liability fund for three water overflows	
		at CD Howe—	
		Crawford Adjusters Canada .....	21,778
		Damage caused by a DCC Contractor—	
		Crawford Adjusters Canada .....	21,809
		Defence Construction Canada .....	32,500
		Motor vehicle accident—	
		Daimler Chrysler Financial .....	31,890
		Westhead Search & Rescue— Payment to	
		contract creditors in excess of contract holdback	
		and recovery from contractor in legal proceedings—	
		Drycore Electric Inc Construction .....	15,206
		Germain Mechanical & Electrical Ltd construction .....	5,301
		Kent Homes construction .....	1,661
		Speedy Auto Glass construction .....	1,228
		Taylor Flooring Ltd construction .....	19,011
		Terry's Rentals Ltd construction .....	2,326
		Vipond Fire Protection construction .....	13,420
		Woodcock Construction Ltd .....	1,870
		Payment of claim for costs of delay in contract	
		negotiations—	
		Dufour Isabelle Cusson Avocats .....	4,723
		Out of court settlement for legal award of	
		the rental contract for office space—	
		Fiducie de santé et de bien-être des	
		chauffeurs d'autobus de la Société de	
		transport de la ville de Laval et le Régime de	
		retraite des employés syndiqués de la STL .....	150,000
		Claim due to contractors deficiencies	
		as a result of faulty workmanship—	
		Fishburne Sheridan .....	33,872
		Concrete Deck Repairs—	
		Gemtec consulting services .....	1,064
		L Breau & Son Ltd construction .....	19,500
		Seimen Access to information court case—	
		Gowling Lafleur .....	6,000
		Damage to car in Laurier Tache Garage—	
		Guay R .....	1,501
		Vaive R .....	6,656
		CSC Addiction Centre—Montague PEI	
		Payment for inadequacies in newly constructed	
		HVAC—	
		Guimond Associates Inc consulting services .....	1,240
		Kamstar electrical services .....	3,000
		RPS Liability Fund—	
		Institute of Oceans Science—MCTS Deficiencies .....	230,518
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>			
<b>Department</b>			
Damage to a vehicle—			
Aylwards Law Office in trust for			
Brenda Howell-Critch .....	15,000		
Motor vehicle accident—			
Farmers Insurance Company of Washington			
Cameron R .....	4,515		
Claim for damage caused to 101 Colonel			
By Drive Building—			
Canadian Corps of Commissioners .....	1,142		
Crawford Adjusters Canada .....	20,742		

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
New Pacific Agriculture Research Centre .....	6,607	Claim based on wrongful dismissal—	
JS Murray Electric .....	6,397	Sukhwinder Singh .....	14,081
TCE Capital .....	7,500	Claim payable to Rita Desjardins who	
Charlottetown Animals & Plants Lab Project—		fell at the Booth Building—	
Payments of claim and services for		Tierney Stauffer in trust .....	8,750
the Fuller case—		September 11 lockout of contractors at	
Invoices originally issued to Thomas Fuller		875 Huron Road—Payment for recovery	
and cancelled as they were invalid .....	648,566	of costs—	
Rasmussen Starr Ruddy in trust for		Zenix Engineering Ltd .....	9,675
Thomas Fuller .....	344,136	Claims under \$1,000 (21) .....	9,203
Richard Rau consulting services .....	4,167		2,397,152
Stone-Fleming Consulting Ltd .....	2,756		
Terrence P Kelson consulting services .....	2,360	<b>Communication Canada</b>	
Reimbursement of expenses for the preparation		Out of court settlement of claim against	
and settlement awarded to John Chandioux		the Crown—	
consultants—		Porter S .....	7,000
John Chandioux Experts-Conseils Inc .....	13,083		
Plouffe Park lease surrender—		<b>Office of Indian Residential Schools</b>	
John Emery Geotechnical Engineering Ltd .....	15,690	<b>Resolution of Canada</b>	
Legal costs for a complaint concerning		Settlement of claims of abuse issued	
the evaluation criteria for a contract award—		to legal representatives—	
K-W Leather Products Ltd .....	13,081	172 names withheld <sup>(1)</sup> .....	11,489,266
Reimbursement to release claim against			
PWGSC—			13,893,418
Leawood B .....	2,500		
Rate variance—		<b>SOLICITOR GENERAL</b>	
Letellier et Associés .....	9,172	<b>Department</b>	
Interest due under section 5.03, Appendix C		Claims under \$1,000 (2) .....	1,044
of a contribution agreement—			
Malette Société en nom collectif .....	181,148	<b>Correctional Service</b>	
Claim payable to Mr. Therrien—		Canadian Human Rights Commission	
Monson B .....	3,664	settlements—	
Legal settlement for September 11 lockout		Non-disclosure clause (4 cases) .....	31,100
of contractors at 875 Huron Road—		Compensation for errors and/or omissions	
Morin Isolation Toitures Limited .....	50,000	by the CSC—	
Damage to property—		Inmates (7 cases) .....	75,200
O'Dea, Earle Law Office for David Hepditch		Non-disclosure clause (10 cases) .....	54,500
and Jesse Hickey .....	10,000	David J Salmon in trust for De Wolfe J P .....	95,000
Legal costs for a complaint concerning the		Compensation for injuries sustained—	
issuance of a sole source contract—		Anthony Zip in trust .....	6,500
Papp Plastics and Distributing Ltd .....	7,727	Eggum Abrametz & Eggum in trust .....	5,955
Agreement between PWGSC, the landlord,		Ennis Milne in trust .....	7,000
and Larisa Pavlychenko, the tenant		Garson, Knox & MacDonald in trust (2 cases) .....	90,000
Pavlychenko L .....	4,100	Genest Murray in trust .....	225,000
Payment for a complaint based on a procurement		Hurley Fasano in trust .....	12,000
not conducted in accordance with AIT		James Mandick in trust for Genz K and Haggith A .....	157,455
requirements—		Leroy N Hiller in trust .....	3,500
Polaris Inflatable Boats (Canada) Ltd .....	7,491	McInnes Cooper in trust .....	12,000
Compensation by CITT for the time spent to		Oliver Walter & Co in trust .....	48,000
prepare claims—		Compensation for litigation costs—	
Preston Phipps Inc .....	1,895	Inmates (1 case) .....	1,000
Claim for damage at Lester B Pearson		Compensation for work related issues—	
Building—		Non-disclosure clause (1 case) .....	10,000
Prud'homme D .....	1,216	Cherkewich Yost & Atkinson in trust for Debussac S .....	19,000
Settlement for breach of contract and negligent		Dickson A .....	1,754
misrepresentation with a standing offer—		Hunte M .....	1,433
Shields and Hunt in trust .....	25,000	Lamour D .....	16,617
Plouffe Park lease surrender—		Middleton H .....	5,628
St. Joseph Print Group Inc .....	213,084	Ron Cherkewich Law Office in trust for Bremner J .....	16,000
Dredging Stephenville—		Ron Cherkewich Law Office in trust for Haroulakis C .....	19,500
Stewart McKelvey Stirling in trust for			
Zurich Insurance Co .....	8,000		

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation related to the death caused by an inmate—		Saskatchewan Government Insurance for Franklin G.M. ....	5,317
Lauk & Associate in trust .....	27,639	Ville de Bromont .....	4,259
Law Office of Andrew M Pinto in trust .....	20,000	Insurance Corp of British Columbia for Collis R. ....	1,086
Settlement of claims for loss and/or damage to personal effects—		Insurance Corp of British Columbia for Bishop E. ....	3,604
Inmates (5 cases) .....	9,765	Insurance Corp of British Columbia for Peterse V. ....	2,010
Pittsburgh Institution Inmate Trust Fund .....	1,555	Insurance Corp of British Columbia for Johnson B. ....	1,000
Settlement of Human Resources related issues—		Minister of Finance .....	1,001
Inmates (2 cases) .....	17,500	The Dominion of Canada .....	9,708
Settlement of motor vehicle accident—		Brentwood International for Leblanc R. ....	15,907
A Hynes & O'Neil Motors Ltd for Taylor D. ....	2,669	Richter Auto Body .....	2,478
Bill Storey Pontiac for Whetung B. ....	2,135	National Car Rental .....	2,248
Clark C .....	1,500	Insurance Corp of British Columbia for Ameyaw E.K. ....	2,300
Findlay Foods (Kingston) Limited .....	1,412	Insurance Corp of British Columbia for Klemovich G. ....	6,953
ICBC Insurance for Gravelle J. ....	1,455	UAB Eisler Co Ltd in trust for UAB Eisler Co Ltd. ....	4,767
Insurance Corporation BC for Anderson K. ....	7,128	Zurich Insurance Company for Doucet L & LaPlante S. ....	3,030
Insurance State Farm for Botsford S. ....	3,190	MacDonald J. ....	1,302
Manitoba Public Insurance for Brar G. ....	8,735	The Citadel Assurance for Boehm A. ....	4,349
Paquette S. ....	1,596	BP Canada Energy Company .....	3,858
Stuver J. ....	3,730	Maco Auto Painting & Bodyworks for Murray A. ....	1,100
Claims under \$1,000 (714) .....	107,275	Insurance Corp of British Columbia for Thomas B. ....	1,890
	1,131,426	Insurance Corp of British Columbia for Walsh K. ....	2,004
		Canadian Northern Shield Insurance Company for Walsh K. ....	3,370
<b>Royal Canadian Mounted Police</b>		Insurance Corp of British Columbia for Satendra E. ....	6,775
Damage to glasses or contacts—		Insurance Corp of British Columbia for Sundher S. ....	8,651
Name withheld <sup>(1)</sup> .....	1,217	Insurance Corp of British Columbia for Yen C-Y. ....	10,296
ADR Negotiated Settlements— Non taxable—		Insurance Corp of British Columbia for Greville A & A. ....	1,741
5 names withheld <sup>(1)</sup> .....	515,171	Saskatchewan Government Insurance for Seida B. ....	8,525
ADR Negotiated Settlements— Taxable—		Rost B.L. ....	1,426
Juby TC. ....	7,735	Manitoba Public Insurance for Smith S. ....	1,179
14 names withheld <sup>(1)</sup> .....	116,930	Carter Brothers Ltd for LeBlanc R. ....	1,250
ADR Negotiated settlement—Taxable transfer to RRSP—		Bamford's Collision Service for Gorman C. ....	6,538
3 names withheld <sup>(1)</sup> .....	133,051	GEM auto Sales for Reid G. ....	1,025
Settlement for damages arising from third party vehicle accidents—		Rent-A-Wreck for Conohan S. ....	3,259
Insurance Corp of British Columbia for Chou C.Y. ....	1,071	Insurance Corp of British Columbia for Salvia P. ....	6,446
Insurance Corp of British Columbia for Ho S. ....	2,322	Insurance Corp of British Columbia for Westwood T. ....	4,077
Insurance Corp of British Columbia for Miller D.A. ....	4,244	Insurance Corp of British Columbia for Finlay J. ....	1,495
Unifond Assurance for Bond C. ....	1,576	The Citadel General Assurance Co for Goodwin W. ....	6,330
Dick Byl Law Corporation in trust for Winsor P. ....	24,999	Barker K. ....	2,254
Insurance Corp of British Columbia for Hilton K. ....	1,367	Angus Fitzgerald's Auto Body for Warren S. ....	1,333
Saskatchewan Government Insurance for Saguinsin M. ....	2,905	Saskatchewan Government Insurance for Feng M. ....	1,540
Caines C. ....	1,200	UAB Eisler Co Ltd in trust for Saskatoon Co-op. ....	2,593
Manitoba Public Insurance for Webb Lynn J. ....	1,346	Entreprise Rent-A-Car—Ron Wovett for Gorman C. ....	1,181
Insurance Corp of British Columbia for Roeder T. ....	2,985	Summers B. ....	3,200
Insurance Corp of British Columbia for Jarnell R. ....	1,656	Boyd Autobody & Glass for Moore C. ....	1,782
Insurance Corp of British Columbia for Kilba E. ....	1,523	Insurance Corp of British Columbia for Wenver J. ....	1,984
Insurance Corp of British Columbia for Winsor P. ....	1,948	Taylor G. ....	1,509
Saskatchewan Government Insurance for Hubber C & N. ....	4,706	Insurance Corp of British Columbia for Singh B. ....	2,067
Saskatchewan Government Insurance for Wilcox S. ....	6,295	Insurance Corp of British Columbia for Wong H. ....	3,485
The Citadel for Pittman S. ....	1,547	Insurance Corp of British Columbia for Wong H. ....	1,974
Trimper D. ....	1,000	British Columbia Ministry of Transportation. ....	1,617
Nunavut Auto & Heavy Equipment for Morris K. ....	3,245	Insurance Corp of British Columbia for Jeeman K. ....	1,340
Insurance Corp of British Columbia for Meng I. ....	1,794	Ni W. ....	3,367
Manitoba Public Insurance for Shamattawa Education Authority .....	1,810	Saskatchewan Government Insurance for Taylor F. ....	2,023
Manitoba Public Insurance for Ledoux D. ....	1,217	Alberta Minister of Finance .....	1,984
Manitoba Public Insurance for Colette A. ....	17,960	Saskatchewan Government Insurance for Vanin B. ....	2,984
		Forbes Leasing .....	1,642
		Allianz Canada Inc for Kampen R. ....	3,537
		Wawanesa Mutual Insurance for Reinders H. ....	3,841
		Ing Western Union Insurance Co for Kukurudza L. ....	2,685
		Saskatchewan Government Insurance for Sleski W. ....	14,555
		Insurance Corp of British Columbia for Gould F. ....	1,015



## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Budget Rent a Car of BC Ltd .....	8,275	Insurance Corp of British Columbia for Kim J .....	17,896
Fowler W JR .....	1,000	Insurance Corp of British Columbia for Wood L .....	1,712
Manitoba Public Ins for Grey J .....	2,535	Insurance Corp of British Columbia for Farburn M .....	3,503
CGU Insurance for Kendal J .....	7,031	Hogan D .....	3,000
Holloway G .....	5,000	Lee W .....	1,000
Elligott Construction Ltd .....	1,260	Insurance Corp of British Columbia for Lapka H .....	1,527
Allianz Insurance Company for Creaser J .....	1,087	Insurance Corp of British Columbia for Chopra A .....	7,161
Insurance Corp of British Columbia for Johnston M .....	1,819	Insurance Corp of British Columbia for Kwok P .....	2,953
The Wawanwa Mutual Insurance Co for Enskat N .....	2,534	Insurance Corp of British Columbia for Rattray G .....	12,337
Storgard M .....	2,500	Insurance Corp of British Columbia for Galpin J .....	1,546
Saskatchewan Government Insurance for U Johns Holdings Ltd Co .....	1,117	Insurance Corp of British Columbia for Chan C K .....	3,016
U Johns Holdings Limited .....	1,300	Vandenbilt Auto Body for Peter Kiewit & Sons .....	1,413
Saskatchewan Government Insurance for Byers G .....	1,624	Insurance Corp of British Columbia for Harpe D .....	5,432
Saskatchewan Government Insurance for Carriere P M .....	2,434	Saskatchewan Government Insurance for Lachance G .....	1,433
Saskatchewan Government Insurance for Sielski W .....	2,672	O'Regan's Collision Centre for Dempsey F .....	1,493
RACO Management Company Limited for Snow T .....	1,900	Saskatchewan Government Insurance for Austin G C .....	2,770
Lanesville Auto for Snow T .....	1,630	Manitoba Public Insurance for Deluca R .....	1,113
Royal & Sunalliance Ins Co of Canada for Bui C D .....	1,349	Manitoba Public Insurance for Westbrook P .....	2,264
Hemray S .....	3,126	Clove Collision Repairs (1991) Inc for Ltd Maynes S A .....	1,075
Toronto Dominion Insurance Co for Janzen T .....	1,138	Hanover Door Systems (1996) Inc for Thrifty Car Wash .....	1,472
Insurance Corp of British Columbia for Hughes S .....	3,502	Manitoba Public Insurance for Shellenbert K and Bogue T .....	8,368
The Co-Operators General Insurance for Pond J .....	3,684	Insurance Corp of British Columbia for Pauls B .....	5,359
Manitoba Public Insurance for Boss L .....	3,065	Insurance Corp of British Columbia for Hutchinson K .....	2,244
Manitoba Public Insurance for Fort Alexander Health Centre .....	1,279	Settlements for injuries and fatality arising from motor vehicle accidents—	
HSBC Candian Direct Insurance Inc for Johnston M .....	1,455	Maric J .....	6,000
Insurance Corp of British Columbia for Williams S .....	5,068	Lauk & Associates in trust for Coopers B .....	34,979
Insurance Corp of British Columbia for Waegmond .....	2,435	Anderson S-R .....	2,250
Insurance Corp of British Columbia for Ryan J .....	6,835	Ches Crosbie Barristers in trust for Barry M W .....	20,000
C & S Services .....	1,305	McComb Witten in trust for Gir A .....	2,500
Saskatchewan Government Insurance for Lowenberger .....	3,313	Davidson & Company in trust for Liefke G .....	43,500
Saskatchewan Government Insurance for Radu L .....	3,000	McNally Cumming Allchurch in trust for Loughman F .....	110,000
Saunders N .....	2,370	Zed & Company in trust for Crawford P .....	5,712
Cormier A .....	4,715	Alberta Minister of finance for Jane F .....	1,575
Wawanesa Mutual Insurance for Ennis R .....	1,404	Z Phillip Wiseeman in trust for Fan J .....	23,806
Wawanesa Mutual Insurance for Hunter J .....	1,369	Robichaud Duguay S .....	12,000
Godin Lizotte Robichaud Guignard for LeBouthillier C .....	2,500	Logan & Lennon in trust for Cloutier C .....	1,500
Insurance Corp of British Columbia for Puthiyaparamba .....	1,437	Logan & Lennon in trust for Ranch T .....	3,500
Insurance Corp of British Columbia for Salvo M .....	2,816	Mark Sager in trust for Lloyd V .....	20,000
Manitoba Public Insurance for Lohr M .....	1,816	Sikich S M .....	2,500
Ing Western Union Insurance Co for Ahearn T .....	7,247	Insurance Corp of British Columbia for Das B .....	17,952
Insurance Corp of British Columbia for Halligan C .....	3,845	Lakes Straith in trust for Arjune B .....	55,000
Insurance Corp of British Columbia for Halbauer K .....	2,977	Boyle & Company in trust for Hutchinson C .....	30,000
Insurance Corp of British Columbia for Scheikh M .....	2,900	Alan R Perry for Hutchinson C .....	1,549
Insurance Corp of British Columbia for Hodzie K .....	3,815	Zed & Company in trust for Crawford P .....	9,315
White F .....	2,037	Anderson McWilliam LeBlanc & MacDonald in trust for Northrup C I .....	5,000
Steve Lewis Auto Body for Codiac D .....	1,511	James H Brown & Associates in trust for Silva H .....	250,000
Nuncia Campbell-Borchert for Borchert H .....	1,301	Dunn & Company for Sikich S .....	1,500
Lyon M C .....	15,000	Three Suns Towing Inc for Colette A .....	9,000
Alberta Motor Association for Lyon M .....	10,000	Insurance Corp of British Columbia for Crouse A .....	1,236
CGU Insurance Company for Yakimuk J .....	3,111	Insurance Corp of British Columbia for Hilling A .....	1,767
Fouhse D .....	2,242	Murchinson Thomson & Clark in trust for Lutz S .....	5,000
Wawanesa Mutual Insurance Company of Canada for Richard J .....	3,390	Insurance Corp of British Columbia for Lee C .....	2,053
Rendez-Vous Chrysler Ltd for Michaud L .....	2,157	Correia & Collins in trust for Bonnell G .....	77,174
Lombard Canada for Penny N .....	2,881	Jackie Handerek & Forester in trust for Norris K .....	15,200
Godin Robichaud Guignard in trust for Savoie Debossage .....	7,000	Field Atkinson Perraton in trust for Poole J .....	11,340
CGU Insurance Company of Canada Matchell S .....	1,096	Babb Sheppard in trust for Bassett D G .....	6,474
Insurance Corp of British Columbia for Johnston E .....	2,874	Fulton & Company in trust for Siemens D .....	116,410
Insurance Corp of British Columbia for MacDonald D .....	1,607	Braithwaite Boyle Barristers & Solicitors in trust for Dara P .....	48,000
Insurance Corp of British Columbia for Houghton J .....	2,117	Trimper D .....	3,916
		Perry G Kuchr in trust for Khosravi-Mogbadom R .....	3,500



## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Paul Janzen in trust for Salvia P . . . . .	6,500	Gillespie Renkema Barnett Broadway for Simon D D . . . . .	22,500
Taylor & Blair in trust for Reardon N . . . . .	32,000	James H Cluff Personal Law Corp for Brown D . . . . .	8,500
Hunter Gerrett Lobay in trust for Humeniuk F . . . . .	19,200	Boyle & Company in trust for Caruso R . . . . .	35,000
Ramsay Thompson Lampman in trust for Johns R . . . . .	37,576	Mckimm Wishart in trust for Julson S D . . . . .	3,000
Patterson Palmer in trust for Maynard G . . . . .	9,600	2 names withheld <sup>(1)</sup> . . . . .	125,000
Babb Sheppard in trust for King S . . . . .	27,500	Settlements for physical injuries, mental stress and/or pain and suffering—	
McVea A . . . . .	57,613	Picco & White in trust for Power C . . . . .	20,000
Low A . . . . .	50,000	Chapman Riebeck trust account McMillan D . . . . .	200,000
McConnon Bion O'Connor & Peterson in trust for Webster H . . . . .	25,000	Chapman Riebeck trust account Ellefson G . . . . .	15,000
Michael Golden in trust for Mai T . . . . .	1,700	McConnon Bion O'Connor & Peterson in trust for Skrety H . . . . .	120,000
Wood D A . . . . .	2,616	Lovatt Olsen trust account LeDrew P . . . . .	15,000
Williams Roebothan McKay & Marshall in trust for Crocker W . . . . .	10,000	Linda Stanich in trust for Griffiths A . . . . .	2,000
Hughes & Company in trust for Ousey E . . . . .	25,000	Funk & Strell in trust for Jeans R . . . . .	3,000
Chouinard & Company in trust for Tolmie G . . . . .	18,000	Booth Dennehy Kelch in trust for Wastesicoot D . . . . .	445,000
Peterse V . . . . .	2,640	Tarrabin O'Byrne in trust for Mai O . . . . .	4,500
Dr Richard Williams for Skrety H . . . . .	2,765	Settlement for general damages, pain and suffering—	
Hunter Gerrett Lobay in trust for Low A . . . . .	24,599	Name withheld <sup>(1)</sup> . . . . .	250,000
Allan Francis Pringle in trust for Little J . . . . .	21,500	Settlements for loss of income—	
Zed & Company in trust for Crawford P . . . . .	5,356	B J B Holdings Co Ltd for Olm J . . . . .	1,430
McCaffrey Goss Mudry LLP for Chan B . . . . .	14,000	Sweeney M . . . . .	4,011
Adam Aboughouseh in trust for Bacchus M . . . . .	35,000	Leblanc R . . . . .	2,600
Thompson Dorfman in trust for Lagimodiere G . . . . .	67,500	Leblanc R . . . . .	1,040
Epstein Wood in trust for Hermann D . . . . .	3,000	Singleton Urquhart in trust for Mather M W . . . . .	7,500
David A McMillan in trust for Gardiner S C . . . . .	575,000	Name withheld <sup>(1)</sup> . . . . .	575,000
Bourque Voyer & Cie in trust for Savoie M . . . . .	25,000	Damage to personal and private property, buildings, land and animals—	
McCaffrey Goss Mudry in trust for Mar D . . . . .	10,000	Doung W . . . . .	2,407
Tawkin Law Offices in trust for Gilmar W . . . . .	12,000	Worseley Hi Way Service for Kreiser C . . . . .	1,435
Back to Health Inv for Crocker W . . . . .	1,300	Rivac Construction Inc Lurette A (Dépanneur de Val d'Or) . . . . .	1,481
Insurance Corp of British Columbia for Selva S V . . . . .	6,843	Clairoux M . . . . .	1,000
Peace Hills General Insurance Co for Healy R . . . . .	1,514	Juwett R K . . . . .	4,500
Royal & Sunalliance Insurance for Fox M . . . . .	4,918	Cole's Carpentry & Renovations for Halsall R & L . . . . .	1,014
Mathieu Hryniuk Trust Account for Yellowknife D . . . . .	7,500	Turcin Papirnyk trust account Koruz N . . . . .	6,000
McCaffrey Goss Mudry LLP in trust for Der L . . . . .	9,000	Tardif N . . . . .	1,020
Raymond Blanchin in trust for Hughes S . . . . .	15,000	Couvrette C . . . . .	1,558
Simpson Thomas & Assoc. in trust for Satenda E . . . . .	11,440	John L McAllister in trust for Tozer W . . . . .	10,431
Simpson Thomas & Assoc. in trust for Satenda C . . . . .	7,000	Parenteau R . . . . .	4,000
Babb Sheppard in trust for Basset D G . . . . .	2,739	Royal Sunalliance Ins Co of Canda for Mosell-Renauer L . . . . .	2,045
Tapper Cuddy in trust for Neale M V . . . . .	55,000	Nova Scotia Power Corporation . . . . .	2,287
Melo J . . . . .	5,500	Fleischer J . . . . .	1,500
Waterbury Newton in trust for Morrison L . . . . .	35,000	Yellowknife Motors Ltd . . . . .	4,768
Sampson MacDougall in trust for MacDonald A . . . . .	90,000	Boundary Oil Products Ltd . . . . .	1,528
Sampson MacDougall in trust for Best N . . . . .	55,000	Bernier Construction & Design Ltd for Bear F . . . . .	1,809
Sampson MacDougall in trust for Lavery K L . . . . .	42,000	Settlements for loss, destruction and damage to exhibits—	
Barry Spalding Richard in trust for Gould R . . . . .	24,000	Zhang Y . . . . .	3,700
Royal & Sunalliance Insurance for Jaquemart N . . . . .	5,681	Entreprise Rent-A-Car for Roderick M . . . . .	1,136
Mooney D . . . . .	3,023	Farmers Supply Ltd for Dyck I . . . . .	6,876
The Co-Operators General Insurance for Tannas R . . . . .	2,096	Heywood Kennedy Belbir in trust for Mutrey N . . . . .	5,000
Blackeney L . . . . .	1,400	Welton B . . . . .	2,000
Settlements for damages caused by personal injury, assault, false arrest, excess force, loss of income and negligence—		Insurance Corp of British Columbia for Browne D . . . . .	1,189
The Seigel Law Group for Barker W . . . . .	3,500	Salmon Arm DARE Program . . . . .	4,726
Hunter Gerrett Lobay in trust for Lyhne C . . . . .	25,000	Settlement for breach of charter of rights—	
Machida Mack Shewchuk Barristers in trust for Mandelman M . . . . .	30,000	Name withheld <sup>(1)</sup> . . . . .	50,000
Brownlee Fryett Trust Account McNight E . . . . .	31,484	Settlement for human rights complaint—	
Heenan Blaikie Law Office Hovan A . . . . .	5,845	10 names withheld <sup>(1)</sup> . . . . .	196,706
Tees Kiddle Spencer in trust for Bridges M . . . . .	1,276	Compensation claims—Court judgements—	
Parlee McLaws LLP in trust for Nepose W . . . . .	285,000	Ogilvie LLP in trust for Dix J . . . . .	307,431
David Worthington & Company for Drobot B . . . . .	12,500	Ogilvie LLP in trust for Dix J . . . . .	34,357
Martin & Company for Dennis G V . . . . .	11,500		

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Ogilvie and Company in trust for Dix J. ....	699,973	Payment of compensation under the	
Ogilvie LLP in trust for Dix J. ....	49,362	<i>Staff Relations Act</i> —	
Claims under \$1,000 (359) .....	144,167	Leonarduzzi D. ....	22,500
	<u>7,644,079</u>	Settlement to recoup losses related to a	
		subcontract to remove asbestos during	
		the renovation—	
	<u>8,776,549</u>	Tupper & Adams in trust. ....	440,000
<b>TRANSPORT</b>		Settlement as a result of grievance due to	
<b>Department</b>		overtime dispute—	
Compensation for personal injury as a result of		Ross Sylvia. ....	7,835
a slip and fall—		Claims under \$1,000 (2) .....	<u>895</u>
Williams Roebothan McKay & Marshall in trust .....	5,000		<u>548,455</u>
Maitland and Company in trust. ....	20,000	<b>VETERANS AFFAIRS</b>	
Susan M E Ellard .....	2,000	<b>Department</b>	
Settlement as a result of repairs to		Settlement of claim related to employment	
a vessel due to an incorrect inspection—		dispute—	
Queensborough Shipyard Ltd. ....	3,102	Vail E. ....	22,000
Payment of legal costs for appellant—		Settlement of claim related to accident—	
Rush Crane Guenther. ....	13,023	Estate of Porazzo A. ....	76,500
Settlement for reimbursement for relocation		Settlement of claim for legal costs—	
of airside signage—		Picard, Garceau, Pasquin, Pagé. ....	7,650
Boundary Bay Airport Corporation .....	15,000	Claims under \$1,000 (4) .....	<u>1,292</u>
Settlement as a result of an incorrect			<u>107,442</u>
description of property leased—		Total. ....	<u>96,317,699</u>
Frontenac Condominium Corporation .....	17,600		
Compensation for loss of income due to time			
lost as a result of poor scheduling of inspection—			
Kristin Westdal. ....	1,500		

(1) Name withheld in accordance with terms of settlement.

## EX GRATIA PAYMENTS

This statement provides, by ministry and program, details for all ex gratia payments of \$100 or over. Payments of less than \$100 are reported as one amount at the end of each program, together with the total number of such payments. For

the purposes of this statement, an ex gratia payment is a discretionary payment, made as an act of benevolence in the public interest, free of any legal obligation, whether or not any value or service has been received.

### EX GRATIA PAYMENTS

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>AGRICULTURE AND AGRI-FOOD</b>			
<b>Department</b>			
Compensation for damage to clothing and/or other personal effects—		Watson S. ....	9,291
Nelson S. ....	134	Compensation for tuition fees for courses not completed because of a work reassignment—	
Payments under \$100 (7) .....	333	Desjardins S. ....	351
	467	Reimbursement of costs incurred as a result of an administrative error—	
<b>Canadian Food Inspection Agency</b>		Donaldson B. ....	947
Compensation for personal belongings destroyed by fire at Nadeau Poultry—		Dunn C. ....	1,042
Jobidon E. ....	161	Emmanuel A. ....	3,038
Landry P. ....	454	Farling D. ....	135
Morneault A. ....	733	Gardiner M. ....	789
Poitras J. ....	1,607	Heikinen D. ....	100
Robichaud D. ....	679	King S. ....	3,099
Payments under \$100 (3) .....	178	Lloyd M. ....	183
	3,812	Rice T. ....	13,900
	4,279	Salerno A. ....	599
		Shelton S. ....	710
		Smith B. ....	312
		Walji N. ....	185
		Compensation for non-refundable travel costs as a result of the cancellation of an employee's vacation—	
<b>CANADA CUSTOMS AND REVENUE AGENCY</b>		Gentes Hawn C. ....	475
Relief payments for heating expenses—		Jones B. ....	4,608
71,903 entitlements @ \$125 .....	8,987,875	Payments under \$100 (69) .....	2,548
14,262 entitlements @ \$250 .....	3,565,500		12,604,807
<b>Compensation for medical expenses—</b>			
Dompierre A. ....	240	<b>CANADIAN HERITAGE</b>	
Gauthier L. ....	240	<b>Parks Canada Agency</b>	
Simoneau M. ....	143	Compensation for damage to a vehicle—	
<b>Compensation for damage to motor vehicles—</b>		Dalziel's Auto Body. ....	481
Berchowitz H. ....	500	Compensation for water caper—	
Perron & Ass. / for Roy V. ....	1,218	Hardy R. ....	323
Phillips W. ....	557	Payment under \$100 (1) .....	73
Ralla J. ....	100		877
Willox C. ....	500		
<b>Compensation for damage to clothing and/or other personal effects—</b>		<b>Public Service Commission</b>	
Barnes D. ....	684	Payments under \$100 (2) .....	119
Crowder R. ....	249		996
Feraday J. ....	140		
Harvey S. ....	172	<b>CITIZENSHIP AND IMMIGRATION</b>	
Jolicoeur M. ....	540	<b>Department</b>	
Lachapelle A. ....	307	Compensation for psychological expenses—	
Lagace C. ....	140	Name withheld. ....	2,000
Lane R. ....	165	Compensation for loss of personal items—	
Moerland J. ....	250	Perreault L. ....	376
Rémillard J. ....	400	Compensation as a result of a job related discrimination complaint—	
Subramni M. ....	113	Name withheld. ....	250
Tremblay F. ....	155	Compensation for loss of funds—	
<b>Compensation for loss of personal effects—</b>		Chen Y Q. ....	155
Green D. ....	1,107		
Maybee D. ....	120		
Russel R. ....	1,080		

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Payments under \$100 (3).....	201	Roberge L.....	343
	2,982	Vandal G.....	349
<b>Immigration and Refugee Board of Canada</b>		Watson K.....	435
Compensation for damage to a pair of pants—		Professional Institute of the Public Service of	
Jam J G.....	205	Canada for union dues arrears.....	4,249
	3,187	Compensation for medical expenses—	
		Perigny G.....	400
		Sears A.....	822
		Reimbursement for personal equipment lost on a	
		salvage mission—	
		Fournelle Y.....	259
<b>ENVIRONMENT</b>		Compensation for damage to a vessel—	
<b>Department</b>		Nickerson A.....	1,850
Compensation for damage to a vehicle—		Smith W.....	1,850
Croteau G.....	546	Compensation for loss of vessel and gear—	
Compensation for a gold tipped Cross fountain pen		Gaston M.....	50,000
stolen from the office—		Payments under \$100 (6).....	275
Grimes D.....	130		88,562
Compensation for personal clothing items stolen			
from a Crown owned vehicle parked at			
Downsview North Parking Lot—			
Watson S.....	246		
Payments under \$100 (4).....	258		
	1,180		
		<b>FOREIGN AFFAIRS AND INTERNATIONAL</b>	
		<b>TRADE</b>	
		<b>Department</b>	
<b>FINANCE</b>		Compensation for loss of personal effects—	
<b>Department</b>		Bell R.....	438
Compensation for loss of personal property while		Bilinski J.....	113
on travel status—		Grondin R.....	115
Majewski L.....	1,421	Marshall RJ.....	562
		Martinez IA.....	145
		Smith T.....	300
		Compensation benefits—	
		Diaz AMM.....	28,601
<b>FISHERIES AND OCEANS</b>		G8 Meeting, Loss of Business—	
Contribution regarding new study by I.O.I.C. to		726526 Alberta Ltd.....	1,027
consider Canada's options to protect straddling		Aaron Taras Semkuley.....	750
stocks in the Northwest Atlantic—		Advance Energy Ltd.....	9,924
Fisheries Council of Canada.....	20,000	Air Canada.....	307,776
Compensation for loss of personal benefit coverage		Alpenglow Aviation Inc.....	7,217
due to an administrative error—		Atco Gas Co.....	22,265
Hamilton J.....	184	Babin Air Ltd.....	15,996
Summer's J.....	103	Belvedere (770341 Alberta Ltd.).....	11,794
Wootton D.....	1,019	Blast Adventures Ltd.....	284
Compensation for loss/damage of personal effects—		Boulton Creek Trading Ltd.....	9,754
Barclay C.....	383	Calgary Airport Authority.....	261,770
Caron V.....	150	Calgary Cellular Telephones Ltd.....	2,841
Cordocedo B.....	139	Calgary Flying Club.....	6,511
Coughtry A.....	250	Canadian Helicopters Ltd.....	6,087
Desgagnés M.....	226	Canadian Mountain Holidays.....	21,223
Dion F.....	860	Canadian Rockies Rafting Co. Ltd.....	7,229
Doyon D.....	698	Carson Air Ltd.....	1,990
Fleming V.....	139	Casco Holdings Ltd.....	1,387
Grandbois L.....	191	Centini Restaurant and Lodge.....	2,695
Hacking S.....	263	Cherries Gifts Inc.....	2,037
Harrison J.....	379	Corprican Holdings Ltd.....	681
Harvey Y.....	167	Delta Lodge at Kananaskis.....	471,938
Hebert K.....	408	Derek James Wind.....	2,168
Hollock P.....	1,108	Dr. Kevin Nevison.....	2,794
Hopper W.....	150	Dwayne Air (2000) Ltd.....	163,234
Khoury L.....	300	Early Bird Air Ltd.....	31,578
Parsons A.....	282	Eye Ball Engineering.....	2,600
Pero S.....	331	Fritz Feldmann Trucking.....	542

**PAYMENTS OF CLAIMS AGAINST THE CROWN,  
EX GRATIA PAYMENTS AND COURT AWARDS 9.17**



## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Lerner Marzel & Associates .....	3,040	Treaty payment shortage—	
LIUNA Canadian triffund .....	2,100	McKeever K .....	480
Lola Beverages Inc. ....	4,500	Compensation of interest—	
National Electronic Services Ass .....	5,520	Estate trust account E Beardy .....	235
Ortho-Tech Total Foot Solution .....	11,262		66,238
Portables Plus .....	4,400		
Sales Dynamics Inc .....	4,320		
San Sher Enterprises .....	2,340		
Scarborough Support Services for the Elderly Inc .....	3,724		
Sears Home Security .....	703		
Somali Immigrant Women's Association .....	3,900		
The gardner museum of ceramic art .....	1,413		
Toronto Semi .....	3,612		
Weston Quick Printers .....	2,730		
Compensation for the replacement of damaged shoes—			
Gilbert P .....	100		
Hartung B .....	100		
Towata G .....	126		
Settlement of claim against a discrimination and harassment complaint—			
Elias AM .....	57,860		
Compensation to replace damaged clothing—			
Ladouceur A .....	345		
Morris P .....	251		
Rollin M .....	115		
Compensation for an administrative error in the remitting of union dues to the wrong Union Association—			
Hanson G .....	815		
Klock J .....	759		
Compensation related to a grievance for termination of employment—			
Bajnok D .....	1,000		
Reimbursement of legal fees in relation to a disciplinary investigation—			
Clark B .....	400		
Reimbursement of medical expenses as a result of a delay in renewing the Public Service Health Care Plan—			
Jacobsen L .....	475		
Reimbursement of union dues to an employee that was exempted—			
Malone S .....	800		
Compensation related to a delay in the treatment of a Compensation and Benefits case—			
Szabados S .....	500		
Reimbursement of expenditures related to a trial before the English High Court of Justice—			
Canadian Alliance of British Pensioners .....	79,510		
British Pensioners Association of Western Canada .....	31,939		
Payments under \$100 (59) .....	2,450		
	339,395		
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>		<b>INDUSTRY</b>	
<b>Department</b>		<b>Department</b>	
<b>INDIAN AND INUIT PROGRAM</b>		Department error- Mistake in assigning a frequency for a client—	
Reimbursement for Aeroplan points for cash value—		Blue Sky Communications .....	500
Wolynski S .....	523	Micro-Hightech Communications .....	470
Manitoba Hydro Settlement .....		Ronald Communications .....	240
Meyers Weinberg in Trust (Barristers and Solicitors)		Ronald Communications .....	260
Long Plain First Nation .....	65,000	Compensation for the replacement of damaged clothing—	
		Trepannier E .....	672
		Compensation for the replacement of stolen glasses—	
		Brazeau-Larocque C .....	374
		Compensation for broken belt after inspection—	
		Purolator .....	490
		Compensation for damage to a scale—	
		L. Dufresne et Fils Ltée .....	994
		Compensation for the replacement of a damaged dress—	
		Morier C .....	154
		Compensation for the cost of a ticket that failed to be used due to a last minute operational requirement—	
		Fisher K .....	854
		Payments under \$100 (7) .....	294
			5,302
		<b>Atlantic Canada Opportunities Agency</b>	
		Compensation for a public servant's personal effects which were damaged in a car accident—	
		Walker S .....	1,883
		<b>Canadian Space Agency</b>	
		Compensation to an employee for damages—	
		Bourassa M-J .....	1,636
		<b>Economic Development Agency of Canada for the Regions of Quebec</b>	
		Compensation following the Summit of the Americas held in Quebec City from April 20 to 22, 2001—	
		137691 Canada Ltée .....	1,443
		1639-0767 Québec Inc. ....	10,410
		2169-5762 Québec Inc. ....	1,722
		2329-5702 Québec Inc. ....	2,899
		2861-4089 Québec Inc. ....	1,839
		2947-5639 Québec Inc. ....	484
		9001-1099 Québec Inc. ....	2,837
		9007-5847 Québec Inc. ....	1,316
		9037-4695 Québec Inc. ....	1,200
		9039-7357 Québec Inc. ....	940
		9045-0438 Québec Inc. ....	790
		9047-8496 Québec Inc. ....	1,082
		9061-9024 Québec Inc. ....	500
		9080-7033 Québec Inc. ....	1,599
		9091-0415 Inc. ....	1,277
		Ahmed B .....	745

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
April C .....	86	Restauration Jeune Cartier Inc. ....	4,268
Béland F .....	500	Richard M. ....	3,556
Bélanger L .....	30	Rioux A. ....	15
Boulet Lamelin Yacht Inc. ....	2,072	Savard L. ....	485
Boutique aux Mémoires .....	600	Sillons Le Disquaire Inc. ....	2,563
Boutique de l'aspirateur enr. ....	2,000	Société de gestion .....	500
Boutique des étudiants .....	412	Société de gestion .....	1,870
Boutique Echologik Inc. ....	1,433	Société Immobilière .....	1,650
Boutique Hors-Taxe .....	5,000	Société Parc-Auto du Québec .....	4,007
Boutique Machin Chouette .....	4,185	St-Gelais M-D .....	720
Caisse populaire .....	250	Subway d'Youville .....	2,136
Caisse populaire Desjardins .....	250	Syndicat de Copropriété du Rab .....	184
Cardinal S et Germain B .....	874	Syndicat de la Copropriété .....	500
Cassidy P-A .....	500	Tremblay C .....	250
Chagalou Inc. ....	2,219	Tremblay Y .....	360
Chartier R .....	276	Turgeon J .....	365
Choco-Musée Erico Inc. ....	1,119	Urbatique Inc. ....	1,020
Ciné Vidéo Club .....	3,515	Vêtements Sport Landry Inc. ....	1,323
Club Vidéo St-Jean Enr. ....	988	Wagner H .....	45
Contact Musique Canada Enr. ....	1,282	Wiii Debarre Inc. ....	4,690
Copropriété Ste-Geneviève .....	45		142,531
Côté S .....	762		
Delicatesses Tonkinoises .....	537	<b>National Research Council of Canada</b>	
Dépanneur d'Aguillon Inc. ....	486	Compensation for medical expenses—	
Dumais J F .....	500	Woolgar R. ....	520
École de danse Lina Verreault .....	2,558		
Entreprise Jose Ltée .....	1,099	<b>Statistics Canada</b>	
Euromart Corporation du Canada .....	1,670	Payments under \$100 (4) .....	132
Fortin D .....	250		
Gagné J .....	684	<b>Western Economic Diversification</b>	
Gaudreau C .....	500	Settlement of employment related	
Gestion Supra - 1998 Inc. ....	500	claims—	
Globe Trotter 2000 Inc. ....	827	Reynolds Mirth Richards and Farmer for B McMeekan. ....	12,500
Gosselin C .....	920		164,504
Groupe La Récréathèque Inc. ....	2,453		
Groupe Somitel Inc. ....	4,850	<b>JUSTICE</b>	
Hamel J .....	50	<b>Department</b>	
Hôtel Royal William .....	435	Compensation for medical expenses—	
Immeuble Richelieu Enr. ....	449	Desgens A-M .....	1,000
Immeubles Americ Inc. ....	500	Rouette A .....	181
Investissements Immobiliers .....	1,000	Financial compensation—	
Jobin J .....	130	Ackroyd, Piasta, Roth & Day LLP in trust .....	1,000
L'Héritage Antiquité Enr. ....	891	Hill Abra Dewar in trust .....	4,000
La Sauna Hippocampe .....	1,900	O'Rourke M-A .....	550
Languis G .....	125	Pennock E .....	216
Lavigueur G .....	1,700	Thackray A .....	216
Le Crac Aliments Sains .....	90	Trépanier F .....	540
Les Antiquités du Matelot .....	400	Grievance settlement—	
Les Entreprises Bloc 225 Inc. ....	600	Gilbert T .....	14,264
Lucinocte Inc. ....	799	Nicol M .....	21,993
Manoir Charest .....	300	Yaremko A .....	17,385
Méduse Coopérative .....	2,000	Reimbursement of union dues deducted by	
Metropolitain Eddie Sushi Bar .....	8,167	error—	
Morin et Desroches Inc. ....	2,274	Lafleur D .....	157
Pâtisserie Simon .....	250	Nolan N .....	336
Pensionnat Saint-Louis .....	403	Conflict of interest settlement—	
Pilon M .....	403	Fenwick F .....	57,038
Plante M A et Ohannessian A .....	977	Compensation for a procedural error—	
Point de Vue Souvenirs Inc. ....	2,682	Manitoba M.E.P. on behalf of Bellabono S .....	776
Publicité Aéro-Gram Inc. ....	7,000		119,652
Restaurant Le Carthage .....	1,184		

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>Federal Court of Canada</b>		Tremblay-Côte G . . . . .	599
Cellular telephone replacement—		Tulugak J . . . . .	420
Lafrenière R . . . . .	345	Veillette D . . . . .	274
Payment under \$100 (1) . . . . .	99	Vincent V . . . . .	348
	444	Zinn B . . . . .	114
<b>Offices of the Information and Privacy Commissioners of Canada</b>		Compensation for loss of personal property—	
Payment under \$100 (1) . . . . .	15	Bergeron G . . . . .	298
	120,111	Boivin D . . . . .	750
		Briscoe K . . . . .	1,000
		Clyburne R . . . . .	448
		Comtois L . . . . .	283
		Goodyear M . . . . .	215
		Greenwood R . . . . .	959
		Lavoie SP . . . . .	161
		Lavoie SP . . . . .	152
		Lynch D . . . . .	389
		Mathews M . . . . .	469
		Pike A . . . . .	335
		Rodrigue A . . . . .	409
		Wynberg D . . . . .	152
		Young S . . . . .	409
		Financial compensation—	
		Bertram M . . . . .	240
		Leboeuf R . . . . .	2,700
		Roy LE . . . . .	800
		Thompson RJ (12) . . . . .	27,210
		Wozniak W . . . . .	1,870
		Payments under \$100 (40) . . . . .	1,559
			57,931
<b>NATIONAL DEFENCE</b>		<b>NATURAL RESOURCES</b>	
<b>Department</b>		<b>Department</b>	
Compensation for damage to personal property—		Compensation for damage to personal effects—	
Beaulne J . . . . .	800	Lauzon L . . . . .	339
Benjamin P . . . . .	523	Locher P . . . . .	540
Briscoe K . . . . .	1,000	Payments under \$100 (3) . . . . .	146
Burke C . . . . .	425		1,025
Capt Ihaksi R . . . . .	178	<b>PRIVY COUNCIL</b>	
Capuchon M . . . . .	250	<b>Department</b>	
Cpl Poole C . . . . .	300	Compensation for damaged clothing—	
D'Astous D . . . . .	198	Parisi F . . . . .	120
Dubé A . . . . .	100	Compensation for union dues	
Dumont F . . . . .	312	overpayment—	
Dumont M . . . . .	247	Lalonde V . . . . .	280
Edwards M . . . . .	200	Compensation for union dues	
Elliott S . . . . .	926	reimbursement—	
Emond T . . . . .	148	Lemire M . . . . .	607
Francoeur D . . . . .	267		1,007
Gagnon L . . . . .	398	<b>Canadian Centre for Management Development</b>	
Gagnon S . . . . .	282	Compensation for damage to an article of clothing—	
Gigniac V . . . . .	208	Xuan-An Dinh . . . . .	140
Giroux-Bernard C . . . . .	230	Payment under \$100 (1) . . . . .	86
Gravel M . . . . .	574		226
Hilarequy N . . . . .	381	<b>Chief Electoral Officer</b>	
Hulan A . . . . .	190	Compensation for damage to a piano—	
Hypolite P . . . . .	853	Central Park Lodges . . . . .	943
Ittukallak A . . . . .	450		2,176
Ittukallak J . . . . .	450		
Jeannot R . . . . .	106		
Lanteigne-Voyer G . . . . .	324		
Laplane M . . . . .	236		
Lefebvre L . . . . .	378		
Leroux S . . . . .	150		
Mercier D . . . . .	227		
Nadeau J . . . . .	140		
Ochitwak K . . . . .	103		
Ouellet S . . . . .	162		
Page M . . . . .	100		
Phelan P . . . . .	259		
Pichette V . . . . .	332		
Rempel C . . . . .	300		
Rose C . . . . .	487		
Rousseau MA . . . . .	306		
Roy J . . . . .	169		
Sampson J . . . . .	296		
Sampson R . . . . .	240		
Sampson S . . . . .	436		
Scaglione J . . . . .	200		
Simoneaux B . . . . .	233		
Tracy C . . . . .	294		

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>		Brandford M. ....	246
<b>Department</b>		Bridges C M. ....	125
<b>GOVERNMENT SERVICES PROGRAM</b>		Bubar C A. ....	180
Payment under \$100 (1). ....	67	Carlson G R. ....	260
<b>Office of Indian Residential Schools Resolution of Canada</b>		Chamberland Y J R. ....	299
73 payments issued to legal representatives in settlement of claims of abuse. ....	1,988,407	Chausse D. ....	159
	1,988,474	Choy A M. ....	304
		Denny Q. ....	375
		Dick W D. ....	135
		Dore K L. ....	203
		Dovell C J. ....	340
		Ducharme A A D. ....	341
		Fiedler L H. ....	228
		Forsey J A. ....	148
		Genaille J P. ....	372
		Harry S D. ....	108
		Hartl D T. ....	266
		Highview Optical for McLellan C. ....	393
		Horn D A. ....	450
		Hubbert D J. ....	300
		Jewers D B. ....	683
		Johnston J P. ....	190
		Kelders J. ....	234
		Kennedy P J. ....	212
		Kim R. ....	348
		Kirkman D J M. ....	362
		Knight O W. ....	353
		Kolibaba S L. ....	307
		Malenfant N J R. ....	119
		Morrissey M F. ....	194
		Mousseau C. ....	450
		Muir D M. ....	204
		Ouellette B. ....	299
		O'Neil K M. ....	296
		Pasquini A J. ....	413
		Peck G G. ....	242
		Phillipson N. ....	254
		Rose J W G. ....	162
		Russell D P. ....	284
		Sanderson H J. ....	348
		Smith D J. ....	125
		Smith K L. ....	360
		Spencer P. ....	776
		Steele S C. ....	119
		Stott J A. ....	122
		Straton L B. ....	450
		Titus A. ....	315
		Vallee C. ....	153
		Wattie D R. ....	189
		Wells L M. ....	165
		Welter J F. ....	125
		Whiteneck S R. ....	156
		Wilson F G. ....	428
		<b>Damage to personal apparel/effects—</b>	
		Blundell R F. ....	149
		Cleveland R E. ....	109
		Da Silva S. ....	380
		Dancho V P. ....	492
		Deroy J A J-Y. ....	209
		Groulx R J F A R. ....	325
		Hall R R. ....	270
		Kasdorf T. ....	206
		Martin N. ....	250
<b>SOLICITOR GENERAL</b>			
<b>Correctional Service</b>			
Compensation for an employee's personal effects lost or damaged while on duty—			
Argue E. ....	650		
Bennett W. ....	212		
Béchar d Y. ....	431		
Brennan M. ....	150		
Desormeaux M. ....	100		
Duchesne M. ....	145		
Dwayne S. ....	362		
Ehry C. ....	125		
Goyette L. ....	885		
Guthro D. ....	167		
Justason C. ....	300		
Kelsy R. ....	335		
Kubin R. ....	345		
Lavictoire R. ....	140		
Leblanc J G. ....	188		
Léger A. ....	286		
L'Italien A. ....	1,160		
Macnair A. ....	155		
McCann T. ....	140		
Mcintyre V. ....	145		
Méthot J-Y. ....	205		
Nolan S. ....	264		
Robbins G. ....	274		
Schwaga C. ....	158		
Séguin S. ....	170		
Slater G. ....	225		
Thompson J. ....	123		
Woods K. ....	1,000		
Eye-glasses damaged during CSC contingency exercise—			
Dubois R. ....	248		
Kerrigan R J. ....	214		
Melnyk W. ....	295		
Thomas Simon G. ....	414		
Vehicle damaged at institution—			
Johnston B. ....	300		
McCall M. ....	130		
Payment under \$100 (63). ....	3,025		
	13,466		
<b>Royal Canadian Mounted Police</b>			
Damage to glasses or contacts—			
Abrian R. ....	283		
Anderson E W. ....	113		
Biden W D. ....	122		
Birnie W. ....	341		
Boleska P. ....	384		

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Powers S P . . . . .	236	Tartan Auto Body Ltd for Doolittle N . . . . .	673
Proteau C . . . . .	109	Turner A . . . . .	100
Pyett H . . . . .	229	Walker C . . . . .	200
Robinson B W . . . . .	160	Watson S . . . . .	190
Samotej R J . . . . .	263	White J N . . . . .	769
Tomfohr L A . . . . .	230	Reimbursement of costs/expenses—	
Tremblay L J G . . . . .	173	Bali L . . . . .	142
Van Dyk B J . . . . .	181	Budget Rent A Car of BC Ltd . . . . .	616
Van Tassel M V . . . . .	179	Charles G . . . . .	1,887
Vong T . . . . .	194	Collins C . . . . .	280
Vong T . . . . .	108	Courcelles R G J . . . . .	220
Walsh D . . . . .	232	Dodd M . . . . .	100
Wood R M . . . . .	300	Eger T . . . . .	150
Damage to personal/private property—		Fox J M . . . . .	853
Aklavik Housing Association for Joe J . . . . .	411	Friesen D M . . . . .	363
Allen's Renovations for Wawryk P . . . . .	270	Guay D . . . . .	300
B C Housing - Northern Interior Region . . . . .	360	Hart J A . . . . .	500
Barbarash D . . . . .	116	Irwin R E G . . . . .	686
Bennett M-J . . . . .	500	Keyes M . . . . .	170
Brunner D H . . . . .	569	Kinney S T . . . . .	500
Bryce G . . . . .	1,208	MacDonald J . . . . .	217
Campbell's Computer for Young H . . . . .	430	Manor Management . . . . .	915
Charlton L . . . . .	426	Menard J R . . . . .	116
Ching Kee Construction for Chambers M . . . . .	350	Noble S . . . . .	240
Cobb W . . . . .	210	Precision Camera Inc for Kassam V & McGowan C S . . . . .	608
Coker D W . . . . .	472	Rudachyk C . . . . .	174
Don Folk Chevrolet-Oldsmobile for Danilowich B R S . . . . .	104	Schneider C . . . . .	300
Easter E R . . . . .	385	Sifniotis K . . . . .	143
Frank A . . . . .	386	The Loewen Consulting Group . . . . .	2,000
Garceau G . . . . .	1,500	Loss of income/money—	
Halipchuk K J . . . . .	377	Dop J T M . . . . .	225
Hartland L . . . . .	156	Dunrobin Integration Services Ltd for Baumken C . . . . .	3,812
Henderson E . . . . .	100	Loss of personal items—	
Hubert L . . . . .	241	Babineau T . . . . .	958
Hyde W . . . . .	340	Fletcher P N . . . . .	309
Keiges G D for Smith C . . . . .	250	Heppell R V . . . . .	189
Kleskun Community Pasture Association for Hay C D . . . . .	4,120	Kluthe J C . . . . .	1,549
Kuai B Y . . . . .	295	Letch G . . . . .	118
Lakeview Enterprises Ltd . . . . .	571	Lloyd S . . . . .	151
Maheux J A G . . . . .	320	Save More Pawnbrokers . . . . .	113
Mitchell S . . . . .	675	Waller S A . . . . .	369
Noble S . . . . .	429	Payments under \$100 (138) . . . . .	6,488
Redick F A . . . . .	201		73,909
Resch B . . . . .	117		87,375
Rivett R C . . . . .	263		
Rosario J L . . . . .	1,220		
Treichel L . . . . .	377		
Valley Fence & Gate Ltd . . . . .	199		
Wawryk P . . . . .	210		
Westcorp Inc . . . . .	1,867		
Westwind Glass Inc for Cretney J . . . . .	245		
Windsor Plywood Surrey for Eguchi M . . . . .	805		
WPC Building Services . . . . .	690		
Wright T . . . . .	297		
Damage to personal vehicle—			
Ahmed M . . . . .	373		
Gary Moe Saturn Isuzu for Boulton R & D . . . . .	243		
Glasgow G D for Schick D . . . . .	101		
Klarenbach B . . . . .	350		
Poworoznyk S . . . . .	200		
Security National Insurance for Lindsey B . . . . .	864		
Sheppard E R . . . . .	346		
Ste. Anne Auto Body Ltd for Mantie K . . . . .	781		

## TRANSPORT

## Department

Compensation for damage to a computer as a result of a move—	
Lavergne Y . . . . .	281
Reimbursement of travel expenses as result of work related demands due to aftermath of September 11, 2001—	
Marriott J . . . . .	706
Compensation for injuries resulting from a dog bite—	
Grondin J . . . . .	595
Compensation for the misrepresentation to renew a contract—	
Beard Winter LLP in Trust with RIV Limited . . . . .	20,000



EX GRATIA PAYMENTS—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Reimbursement cost for the replacement of a damaged tire for his aircraft—		Elliott C. ....	20,000
Topal Ronald Dr. ....	978	Fenton W. ....	20,000
Compensation as a result of misinformed leave entitlements—		Garthlan J. ....	20,000
Duncan D. ....	2,000	Greensides J. ....	10,000
Payments under \$100 (7).....	283	Haldenby F. ....	20,000
	24,843	Hamel J. ....	20,000
		Isaac M. ....	1,500
		Johnson T. ....	20,000
		Junior L. ....	20,000
		Latto J. ....	20,000
		McCuaig G. ....	20,000
		McMillan N. ....	20,000
		Murphy J. ....	10,000
		Nind J. ....	20,000
		Pilgrim C. ....	20,000
		Reid N. ....	20,000
		Reis P. ....	20,000
		Renneberg R. ....	20,000
		Richards F. ....	20,000
		Roche C. ....	20,000
		Rooks C. ....	20,000
		Shoemaker W. ....	20,000
		Skelton J. ....	20,000
		Trotter R. ....	20,000
		Vidal H. ....	20,000
		Wagner W. ....	20,000
		Wehrens A. ....	20,000
		Wentworth C. ....	15,000
		Willis D. ....	15,000
		Winter N. ....	20,000
		Zimmerman A. ....	15,000
		Special benefit payments to Merchant Navy Veterans (597 payments) .....	5,142,500
		Compensation to First Nations Veterans (1,400 estimated payments).....	28,000,000
		Retroactive Pension Payment—	
		Lavallee A. ....	50,000
		Payments under \$100 (2).....	110
			34,025,340
		Total. ....	52,711,882

(1) Name withheld in accordance with terms of settlement.

## COURT AWARDS

This statement provides, by ministry and program, details for all Court awards paid in the current fiscal year.

## COURT AWARDS

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>CANADA CUSTOMS AND REVENUE AGENCY</b>		<i>A-416-01</i>	
<i>Authority—Supreme Court of Canada</i>		Buchanan, James	
28062		Thorsteinssons in trust .....	53,726
First Vancouver Finance		<i>A-163-96 to A-166-96</i>	
McKercher, McKercher & Whitmore .....	48,801	Buyer, Robert	
28273		Thorsteinssons in trust .....	8,129
Allen, Thomas J & Milewski, E.R. ....	484	<i>A-289-01</i>	
27724		Canadian Helicopters Limited	
Walls, Jack		Barsalou, Lawson in trust .....	
Thorsteinssons in trust .....	10,606	<i>A-516-97</i>	
27869		Canadian Imperial Bank of	
Dudney, William A.		Osler, Holskin & Harcourt in trust .....	
Thorsteinssons in trust .....	521	<i>A-701-00</i>	
29090/349962-2		Canadian Pacific Limited	
Gardner, Sheridan J.		McCarthy, Tétrault in trust .....	
Binavince, Smith in trust .....	315	<i>A-56-02</i>	
3-436124-2		Clibetre Exploration Limited .....	
Juliar Holdings Limited		<i>T-791-00</i>	
Fraser, Milner, Casgrain in trust .....	30,452	Connors, Jennifer A. ....	
3-436124-2		<i>A-385-00</i>	
Juliar, Paul & Karen. ....	2,432	Davis, Erica .....	
27415		<i>T-749-02</i>	
Spire Freezers Limited		Dorey, Simon P.J. ....	
Thorsteinssons in trust .....	9,316	<i>T-1113-01</i>	
27860		Dunbar, Patrick .....	
Stewart, Brian J.		<i>T-1056-00</i>	
McMillan, Binch in trust .....	10,089	Edison, Fraser H.	
<i>Authority—Federal Court of Appeals</i>		McInnes, Cooper in trust .....	
<i>A-281-00</i>		<i>A-806-00</i>	
Acton Construction Limited		GL & V/Black Clawson-	
Mockler, Peters, Oley, Rouse & Williams in trust .....	920	Lapointe, Rosenstein in trust .....	
2001-4201/2 (ITJ)		<i>A-755-00</i>	
Aharonian, Dikran		Gibson, Beth	
Fasken, Martineau Dumoulin in trust .....	550	Alkins, MacAulay & Thorvaldson in trust .....	
<i>A-596-99</i>		<i>A-191-01</i>	
Milewski, E.R.		Gifford, Thomas	
Thorsteinssons in trust .....	2,254	McLacian, Froud & Ducharme in trust .....	
3-28856		<i>A-141-01</i>	
Arnason, Tammy		Girard, Josée	
Tammy, Susan, Arnason .....	100	Poulin, Vézina, Dignard in trust .....	
3-28856		<i>A-278-01</i>	
Schrenier, Nadine Marie .....	100	Hamilton, Ray	
<i>A-216-99</i>		Rasmussen, Starr, Rudy in trust .....	
Argus Holdings Limited		<i>A-345-00</i>	
Thorsteinssons in trust .....	3,543	Huard, Fernand .....	
<i>T-232-02</i>		<i>A-658-00</i>	
Barnard, Donna .....	100	The Insurance Corporation of	
<i>T-2288-92</i>		Fraser, Milner, Casgrain in trust .....	
Benoit, Charles John		<i>A-717-01</i>	
Ackroyd, Piasta, Roth & Day in trust .....	350,000	Jabin Investments Limited	
		Thorsteinssons in trust .....	

## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>T-641-02</i>		<i>T-151-92 ET T-903-93</i>	
Janda Products Canada Limited		Société des Alcools du Qc. ....	2,238
Robins, Appleby & Taud in trust .....	9,676	<i>A-571-00</i>	
<i>C33039</i>		Société des Alcools du Qc. ....	6,971
Juliar, Paul & Karen		<i>A-337-98</i>	
Fraser, Milner, Casgrain in trust .....	12,116	Stewart, Brian J.	
<i>A-628-99</i>		McMillan, Binch in trust .....	10,552
Kowdrysh, Walter		<i>A-91-00</i>	
Carson & Co. in trust .....	3,199	Théberge, Carol	
<i>A-465-99</i>		ME Frédéric St-Jean in trust .....	4,727
Kroeker, Anna		<i>T-2128-01</i>	
Nichols & Company in trust .....	7,500	Turner, William M. ....	50
<i>A-634-99</i>		<i>A-153-99</i>	
L & K Farms Limited		Wawang Forest Products Limited	
Carson & Co. in trust .....	1,383	Blake, Cassels & Graydon in trust .....	3,723
<i>A-570-98</i>		<i>A-154-99</i>	
Larsen, Jens		Nerak Contrators Inc.	
Kenneth R. Hausser Law Corp. in trust .....	2,376	Blake, Cassels & Graydon in trust .....	3,723
<i>T-1501-02</i>		<i>A-563-00</i>	
Leaf, Ian		Wolfe, Lawrence	
McMillan, Binch in trust .....	450	Handelman, Handelman & Schiller .....	7,592
<i>A-318-01</i>		<i>A-378-01</i>	
Libra Transport (B.C.) Limited		Yellow Cab Company Limited	
Wolff, Leia in trust .....	1,731	Harris & Company in trust .....	2,661
<i>A-697-00, A-5-01, A-91-01</i>		<i>Authority— Tax Court of Canada</i>	
McLarty, Allan		<i>2001-4304(IT)G</i>	
Fraser, Milner, Casgrain in trust .....	5,840	Ahmad, Syed Y.	
<i>A-115-02</i>		Thorsteinssons in trust .....	3,500
Matte, Sheila Lynn		<i>2002-76(IT)I</i>	
Community Legal Assistance Society .....	1,881	Akiwenzie, Alexander	
<i>A-443-01</i>		Reynolds, Dolgin in trust .....	200
Meredith, Steven G		<i>97-3096(IT)G</i>	
Fraser, Milner, Casgrain in trust .....	8,000	Allen, T.J.	
<i>T-920-98</i>		Thorsteinssons in trust .....	7,746
Molson Brewery B.C. Limited		<i>2001-1222(IT)I</i>	
McCarthy, Tetrault in trust .....	46,544	Anderson, Calvin	
<i>A-592-02</i>		Olive Waller Zinkhan & Waller in trust .....	750
Morana, Corrado		<i>2001-3099(IT)I</i>	
Thomas H. Riesz in trust .....	959	Anderson, Donald L.	
<i>A-280-01</i>		Bennett, Jones in trust .....	3,660
Nelson, Steven Willett .....	325	<i>2001-3103(IT)I</i>	
<i>A-504-98</i>		Auckland, Robert G.	
Germain Pelletier Limited		Bennett, Jones in trust .....	1,550
Pothier, Delisle in trust .....	7,240	<i>2001-3104(IT)I</i>	
<i>T-35-03</i>		Harder, Howard H.	
Perfect, Edward A. ....	50	Bennett, Jones in trust .....	1,550
<i>A-65-00</i>		<i>2001-3105(IT)I</i>	
Perron, Caroline		Penner, Wyatt D.A.	
André Girard in trust .....	1,502	Bennett, Jones in trust .....	1,550
<i>A-526-01</i>		<i>2001-3106(IT)I</i>	
Poulin, Daniel. ....	1,500	Scott, Keith W.	
<i>A-642-97</i>		Bennett, Jones in trust .....	1,550
Reebok Canada Inc.		<i>96-3796(IT)G</i>	
Stikeman, Elliot in trust .....	10,256	Aitchison, Gary	
<i>A-686-96</i>		Gowling, Lafleur et Henderson in trust .....	3,368
Singleton, John R.		<i>2000-831(IT)I</i>	
Canada Customs and Revenue Agency .....	40,000	Anathan, Sheila .....	440

## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
2000-1522(GST)G		97-2832(IT)G	
Armstrong, George		Cook, David Mark	
Gregory, Ducharme in trust .....	4,024	Carson & Co. in trust .....	750
97-1294(IT)G		2002-1782(IT)G	
Bacon, Wayne		Cook, Gordon	
Carson & Co. in trust .....	750	Olson, Lemons in trust .....	894
2002-4289(GST)G		2001-90(IT)I	
Bal, Kulwant Singh		Copeland, Andrew	
Heather, Sadler, Jenkins in trust .....	500	Keyser, Mason, Ball in trust .....	1,142
1998-561(IT)G		1999-3556(IT)G, 1999-3558(IT)G	
Begrand, Henry J.		Deck, Francis	
Carson & Co. in trust .....	750	Rotfleisch & Samulovitch in trust .....	4,025
1998-560(IT)G		2001-3593(IT)G	
Begrand, Roger H.		DeMont, Eric G. ....	1,111
Carson & Co. in trust .....	750	2001-3395(IT)I	
2000-5177(IT)I		Donio, Aandeg Miigwan .....	795
Bekkers, Jon A.		2000-3712(IT)G	
McInnes, Cooper in trust .....	802	Dowell, Brenda	
2000-4513(IT)I		Cassels, Brock & Blackwell in trust .....	1,500
Bénard, Michèle		98-27(IT)G	
Robert, Beaudet in trust .....	756	Farm World Equipment Limited	
2000-279(IT)I		Carson & Co. in trust .....	750
Bernier, Claire .....	670	98-876(IT)G	
1999-4643(IT)G		Spratt, Donald	
Big Comfy Corp.		Carson & Co. in trust .....	750
McMillan, Binch in trust .....	4,436	98-877(IT)G	
2001-1752(GST)G		Spratt, Ross	
Bitar, Massaad		Carson & Co. in trust .....	750
Patterson, Palmer in trust .....	4,823	1999-5028(IT)G	
1999-4930(IT)G		Fecteau, Alain	
Blue Mountain Resorts Limited		Pothier, Delisle in trust .....	1,955
Davies, Ward, Phillips & Vineberg in trust .....	10,383	2000-381(IT)G	
98-1293(IT)G		Gagné, Denis	
Boresheim, Roy		Richard Généreux in trust .....	2,433
Carson & Co. in trust .....	750	2000-2732(IT)I	
98-495(IT)G		Gamus, Erika .....	46
Bozzo, Antonietta		2000-1618(IT)G	
Gardiner, Roberts in trust .....	6,966	Gaston Cellard Inc.	
1999-611(IT)G		St-Onge & Assels in trust .....	3,306
Brent, Deborah		2001-3884(IT)I	
Fasken, Martineau Dumoulin in trust .....	2,727	Gilewicz, Robert .....	100
2002-1799(IT)I		2001-1967(IT)I	
Brown, Terry C. ....	300	Goodson, Lawrence .....	200
95-3238(IT)G		1999-1977(IT)G	
Campbell, Helen .....	2,543	Gurberg, Marvyn	
95-3241(IT)G		Spiegel & Sohmer in trust .....	3,657
Campbell, Mardie .....	2,543	1998-875(IT)G	
95-3240(IT)G		Halland, Alison	
Fleck, Roberta .....	2,293	Carson & Co. in trust .....	750
2001-3091(IT)I		2002-214(IT)I	
Carabetta, Richard		Hamilton, Donald	
Thorsteinssons in trust .....	629	MacPherson, Leslie & Tyerman in trust .....	950
1999-1113(IT)G		2002-213(IT)I	
Cheek, Thomas F.		Stephanson, Raymond	
Wildeboer, Rand, Thomson, Apps & Dellelce .....	26,750	MacPherson, Leslie & Tyerman in trust .....	950
1999-730(GST)G		2002-212(IT)I	
Cochran, Douglas Scott .....	614	Scoles, Graham	
		MacPherson, Leslie & Tyerman in trust .....	950

## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
2002-210(IT)/I		2000-2021(IT)/I	
Steele, Thomas		Laquerre, Raymond	20
MacPherson, Leslie & Tyerman in trust	1,391	2001-4(IT)/G	
2002-211(IT)/I		Larochelle, Jean-Francois	
Stauffer, Melvin		Lavery de Billy in trust	677
MacPherson, Leslie & Tyerman in trust	950	2001-5(IT)/G	
2001-972(IT)/I		Distribution Loréal Inc.	
Harris-Eze, Ayodejo		Lavery de Billy in trust	250
John Mill in trust	1,765	2002-840(IT)/I	
2001-3740(IT)/G		Leskechibry, Kylie-Anne	7
Herndier, Estate of Wilbert		98-874(IT)/G	
Mellor Law Firm in trust	2,956	Lindsay, Gordon W.	
98-1228(IT)/I		Carson & Co. in trust	750
Hicks, Steve		2000-1146(IT)/G	
Jones, Emery, Hargreaves & Swan in trust	624	Lloyd, David A.	
2000-3075(IT)/G		Peter Kravchuke in trust	7,005
Hunter, William B.		T-186-02	
Thompson, Corbett & Webster in trust	22,000	MacMillan, G. Lee	100
2001-4434(IT)/I		1998-1297(IT)/G	
Hurley, Regina		McConaghy Farms limited	
Lewis, Sinnott, Shortall & Hurley in trust	2,303	Carson & Co. in trust	750
1999-5040(IT)/G		2000-3658(IT)/G	
IPSCO INC.		McGee, Ronald	
Felesky & Flynn in trust	5,898	Simpson Wigle in trust	3,125
2001-1336(IT)/I		97-3628(IT)/G	
Imaginus Canada Inc.	37	McLarty, Allan	
2002-62(IT)/I		Fraser, Milner, Casgrain in trust	1,750
Irwin-Keyon, Elizabeth J.	200	1999-3945(IT)/G	
1999-2166(IT)/G		McLaughlin, W. Andrew	
Jabin Investments Limited		William G. Dingwall in trust	4,603
Thorsteinssons in trust	4,355	2002-972(IT)/G	
1999-4707(IT)/G		Maggio, Saverio	
Estate of Marilyn Johnson		Wilson Walker in trust	775
Fitzsimmons & Company in trust	4,000	1999-4063(IT)/G	
98-514(IT)/G		Martel, Claude	
Johnston, William H.		Pothier, Delisle in trust	2,029
Blake, Cassels & Graydon in trust	3,882	97-1245(IT)/G	
2001-2768(IT)/I		Lachapelle-Mathieu	
Jubenville, Sheila	350	Poulin, Vézina, Dignard in trust	9,986
A-22-02		98-2252(IT)/G	
Jurak, Anthony		Melis, Marcelle	
Mendelsohn, Rosentzveig & Schacter in trust	550	Pichelli, Rayner & Brown in trust	1,587
T-1429-01		2002-2779(IT)/G	
Khanna, Satish K.	100	Miller, Carolyn	
2001-2754(IT)/I		Robinson Blokker in trust	4,433
Katsoras, Vassillios		2002-69(IT)/I	
Lorne Levine in trust	651	Mitzelos, George	113
2002-1272(IT)/I		96-3504(GST)/G	
Kessler, Robert	235	Moiser, David William	
97-3432(IT)/I		Robins, Appleby & Taud in trust	14,421
Krahenbil, Alinda	1,200	2000-3621(IT)/I	
98-570(IT)/G		Nashen & Nashen Consultants Inc.	300
L & K Farms Limited		2001-184(IT)/G	
Carson & Co. in trust	4,428	Nicola, David	
2000-4048(IT)/G		Thorsteinssons in trust	7,766
Lacroix, Benoit	956	96-503(IT)/G	
		Obadia, Liliane	375



## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
2001-3283(IT)I		91-786(IT)G	
Patenaude, Linda		Sokwaypnace, Charles	
De Chantal, D'Amour, Fortier SENC.....	356	McDougall, Gauley in trust.....	1,283
2001-3008(IT)G		2001-1849(IT)G	
Pelican Run Golf Course Inc.		Smith, Mervyn Dean.....	1,336
Felesky Flynn in trust.....	500	2001-4192(IT)I	
96-3585(IT)G		Smith, Reginald	
Germain Pelletier Limited		Jones, Emery, Hargreaves & Swan in trust.....	1,566
Pothier, Delisle in trust.....	9,100	98-3846(IT)I	
2000-3125(IT)G to 2000-3130(IT)G		Sports Nautiques Carleton Inc.....	519
Pelletier, Caroline		95-3222(IT)G	
Ogilvy Renault in trust.....	6,363	Stewart, Brian J.	
2001-2222(IT)I		McMillan, Binch in trust.....	7,483
Poulton, Terrence K.		86-1839(IT)O, 87-52(IT)O	
Ottenheimer Boone in trust.....	950	228262 Oil & Gas Limited	
2001-2775(IT)I		Bennett, Jones in trust.....	1,827
Lee, Albert J.....	94	1999-3046(IT)G	
2001-1183(IT)G		Trotter, William	
Priest, Leslie		McMillan, Binch in trust.....	4,336
Gowling, Lafleur and Henderson in trust.....	35,115	2002-1554(IT)I	
2001-3227(IT)G		West, June.....	250
Rémillard, Gilles		2001-245(IT)I	
Pothier, Delisle in trust.....	2,700	Westbury, Chris F.....	388
1999-2483(IT)G		2002-32(IT)I	
Rogic, Ante (Tony)		Whelan, Dianne Kim.....	100
Thorsteinssons in trust.....	2,600	96-4709(IT)G	
98-1461(IT)G		Williams Gold Refining Co.	
Roy, Mathias		Fogler, Rubinoff in trust.....	2,422
Carson & Co. in trust.....	750	2002-407(IT)I	
2001-3489(IT)I		Williamson, Luann I.	
Rudiak, Myron.....	183	John David Buote in trust.....	300
1999-1429(IT)G		2002-872(IT)I	
Safety Boss Limited		Woodward, Gary.....	300
Felesky & Flynn in trust.....	7,445	Authority—Federal Court of Appeal	
2001-3471(IT)I		& Tax Court of Canada	
Samyia, Eva.....	162	97-1386(IT)G / A-707-98	
2000-2630(IT)G		Dudney, William A.	
Scierie St-Elzéar Inc.		Felesky & Flynn in trust.....	6,760
St-Onge & Assels in trust.....	2,938	1999-528(IT)G	
2001-1335(IT)I		Franklin, John	
Seely, Judy K.....	300	Siskind, Cromarty, Ivey & Dowler in trust.....	3,964
2002-745(IT)I		96-4113(IT)G	
Seguin, Robert		Hudon, Jean-Paul	
Gowling, Lafleur & Henderson in trust.....	1,086	Barsalou, Lawson Auger in trust.....	12,318
2000-1194(IT)G		95-4033(IT)G	
Shah, Jay.....	809	Spire Freezers Limited	
2000-178(IT)G		Thorsteinssons in trust.....	60,939
Shaughnessy, Kevin.....	1,637	Authority—Court of Queens Bench of Alberta	
1999-2159(IT)G		0203-10924	
Siddoo, Ajmer Singh		Daimler Chrysler Fin. Services	
Fasken, Martineau Dumoulin in trust.....	7,367	Lovatt, Olsen in trust.....	2,029
2000-1461(IT)G		0201-04705	
Siftar, Antonija		Mr. Patrick J. Bibby.....	5,000
CAW Legal Services Plan in trust.....	2,562	Authority—Court of Appeal for Ontario	
1999-3963(IT)G		C37944	
Simser, Scott Irwin		Mr. Joseph Gollner.....	9,942
ARCH in trust.....	1,000		

## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—Court of Appeal for Saskatchewan</i>		<i>Authority - Federal Court Award</i>	
<i>2002-5KCA6</i>		<i>IMM-6551-00</i>	
Schwab Construction Limited McKercher, McKercher & Whitmore.....	2,390	Settlement for legal costs for judicial review of a decision made by the Convention refugee Determination Division— Rocco Galati in trust for Goman E; Goman R; Kolompar R; Kolompar R; Kolompar SR & Nyari I.....	3,000
<i>2002-5KCA6</i>		<i>Authority—Federal Court Award</i>	
Schwab Construction Limited MacPherson, Leslie & Tyerman .....	2,405	<i>IMM-3872-96</i>	
	1,274,940	Settlement for legal costs as a result of a wrongful decision made by a visa officer— Hansen & Company in trust for Guang Lun Z.....	9,019
<b>CITIZENSHIP AND IMMIGRATION</b>		<i>Authority—Federal Court Award</i>	
<b>Department</b>		<i>IMM-1342-00</i>	
<i>Authority—Federal Court Award</i>		Settlement for legal costs resulting from a judicial review for a decision made by an immigration officer— Barbara Jackman in trust for Haj Khalil N .....	3,154
<i>T-1680-01</i>		<i>Authority—Federal Court Award</i>	
Settlement for legal costs resulting from a judicial review— Me Benoit Palmer in trust for Amoussouga-Géro R K .....	1,500	<i>IMM-3515-02</i>	
<i>Authority—Federal Court Award</i>		Settlement for legal costs for judicial review, for an order of Mandamus requiring the respondent to process the application for landing— South Ottawa Community Legal Services in trust for Heiralai A & Khadawis S.....	2,385
<i>IMM-493-00</i>		<i>Authority—Federal Court Award</i>	
Settlement for legal cost resulted from an ajournment— Mary Lam in trust for Badic J .....	50	<i>IMM-4844-01</i>	
<i>Authority—Federal Court Award</i>		Settlement for legal costs resulted from review of the decision of a visa officer for an application for permanent residence— Matthew M. Moyal in trust for Huang X.....	4,500
<i>IMM-5711-01</i>		<i>Authority—Federal Court Award</i>	
Settlement for legal cost resulting from a judicial review of a decision made by the Immigration Appeal Division of the Immigration and Refugee Board— Osborne G Barwell in trust for Balcombe O R .....	2,000	<i>DES-6-99</i>	
<i>Authority—Federal Court Award</i>		Settlement for legal costs— Rocco Galati in trust for Jaballah M .....	21,807
<i>IMM-2565-00</i>		<i>Authority—Federal Court Award</i>	
Settlement for legal costs resulting from a judicial review for refusal of application for landing— Jackman, Waldman and Associates in trust for Chakra F .....	3,460	<i>IMM-4370-01</i>	
<i>Authority—Federal Court Award</i>		Settlement for legal costs resulted from a judicial review of a wrongful decision made by a visa officer— Law Firm of Junaid Kayani in trust for Khan Z .....	1,000
<i>IMM-3715-01</i>		<i>Authority—Federal Court Award</i>	
Settlement for legal costs resulting from the inordinate delay in the processing of his application— Richard Hendery Barrister & Solicitor in trust for Chehrzad A R .....	2,000	<i>IMM-3834-01</i>	
<i>Authority—Supreme Court Award</i>		Settlement for legal costs resulted from judicial review— Michael Crane in trust for Khorrami N M.....	1,000
<i>#27107</i>		<i>Authority—Superior Court Award</i>	
Settlement for bill of costs— Chieu H .....	6,173	<i>98-GS-19675</i>	
<i>Authority—Federal Court Award</i>		Settlement for legal costs for seizure and selling of personal property— Lang M .....	388
<i>IMM-5007-99</i>			
Settlement for legal cost resulting from assessment of disbursements— T. Viresh Fernando in trust for D'Souza V .....	3,324		

## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—Federal Court Award</i> <i>IMM-5448-01</i>		<b>FISHERIES AND OCEANS</b>	
Settlement for legal costs resulted from judicial review— Lawrence Wong & Associates in trust for Lo K C. ....	2,000	<b>Department</b>	
<i>Authority—Federal Court Award</i> <i>IMM-1597-02</i>		<i>Authority—Federal Court Award</i> <i>9806 01460</i>	
Settlement for legal costs resulted from a stay of execution of the Deportation Order— Lorne Waldman in trust for MacDonald B. ....	1,000	Payments for suit for road check in compliance of fishing regulations in Banff National Park— Davidson & Williams Barristers and Solicitors in trust for MacLean, Peter N; Maclean, Lawrence D; Mundell, Douglas B; Rice, Edward E; Richardson, Edward K; Toth, Vince	32,402
<i>Authority—Federal Court Award</i> <i>T-919-02</i>		Trout Unlimited—Charitable Organization	8,000
Settlement for legal costs McQuire Augier G. ....	300	Punitive damages	40,402
<i>Authority—Federal Court Award</i> <i>IMM-1471-02</i>			
Settlement for legal costs resulted from review of the decision of a visa officer application for permanent residence— Lawrence Wong & Associates in trust for Peng Q. ....	4,452	<b>HUMAN RESOURCES DEVELOPMENT</b>	
<i>Authority—Federal Court Award</i> <i>IMM-800-99</i>		<b>Department</b>	
Settlement for legal costs resulted from a detention for removal while the applicant was under a probation order — Wennie Lee in trust for Russell R A. ....	2,958	<i>Authority—Federal Court—Trial Division</i> <i>T-584-01</i>	
<i>Authority—Federal Court Award</i> <i>IMM-2903-01</i>		Settlement of legal fees— Raven, Allen, Cameron & Ballantyne Beaulieu S. ....	1,581
Settlement for legal costs— VanderVennen Lehrer in trust for Santana-Mota D E. ....	2,920	<i>Authority—Federal Court of Appeal A-77-01</i>	
<i>Authority—Federal Court Award</i> <i>IMM-6614-00</i>		Settlement of legal fees— South Ottawa Community Legal Services in trust for Hodge B. ....	35,000
Settlement for legal costs resulting from a wrongful decision made by a visa officer— Mary Lam in trust for Simmons Y. ....	2,333	<i>Authority—Ontario Superior Court of Justice</i> <i>01-CV-221056CP</i>	
<i>Authority—Federal Court Award</i> <i>A-455-98</i>		Settlement of claim related to Same-Sex Class Action Suit— McGowan Elliot & Kim LLP in trust for Bishop G, Daum BE, McNutt A. ....	694,998
Settlement for legal costs— Lorne Waldman in trust for Singh Saini P. ....	3,000	<i>Authority—Federal Court of Appeal A-519-01</i>	
<i>Authority—Federal Court Award</i> <i>IMM-3912-00</i>		Settlement of legal fees— Paterson and Associates in trust for Bagri MK. ....	5,000
Settlement resulted from a judicial review of a visa officer's decision concerning an application for permanent residence— Lawrance Wong in trust for Wang J Q. ....	865	<i>Authority—Federal Court of Canada A-521-00</i>	
<i>Authority—Federal Court Award</i> <i>IMM-4221-01</i>		Settlement of legal fees— Phillips / Aiello in trust Holloway DJ. ....	7,747
Settlement for legal costs resulting from a pending permanent residence application— Yang J. ....	1,300	<i>Authority—Federal Court of Appeal A-521-00</i>	
	85,888	Settlement of legal fees— MacDonald M. ....	2,331
		<i>Authority—Federal Court of Appeal A-741-00</i>	
		Settlement of legal fees— Wade SJ. ....	2,049
		<i>Authority—Federal Court of Appeal A-456-01</i>	
		Settlement of legal fees— Minipreet Bhatia in trust for Lauretano A. ....	1,000
		<i>Authority—Federal Court of Appeal A-516-00</i>	
		Settlement of legal fees— Wihksne T. ....	10,147
		<i>Authority—Federal Court of Appeal A-239-01</i>	
		Settlement of legal fees— Raven, Allen, Cameron & Ballantyne in trust for Singh S. ....	3,500

## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—Federal Court of Appeal A-546-00</i>		<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>	
Settlement of legal fees—		<b>Department</b>	
Donald C Murray in trust for		<b>INDIAN AND INUIT AFFAIRS PROGRAM</b>	
Bentley B. ....	2,044	<i>Authority—Federal Court of Canada T-1545-96</i>	
<i>Authority—Federal Court of Appeal A-651-01</i>		Court awards of costs—	
Settlement of legal fees—		Farris, Vaughan, Wills and Murphy. ....	88,476
Green & Chercover in trust for		<i>Authority—Federal Court of Appeal SCC no.27154</i>	
Stillo F. ....	3,700	Court awards of costs—	
<i>Authority—Federal Court of Appeal A-140-01</i>		Farris, Vaughan, Wills & Murphy. ....	9,165
Settlement of legal fees—			97,641
Me Pierre Riopel in trust for			
Langelier L. ....	1,398	<b>CLAIMS PROGRAM</b>	
<i>Authority—Federal Court of Appeal A-520-01</i>		<i>Authority—Federal Court Trial Division</i>	
Settlement of legal fees—		<i>T-1028-00</i>	
Tousignant S. ....	8,000	Paul D Michael Solicitor in trust for	
<i>Authority—Federal Court of Appeal A-78-02</i>		Roger Sark & al. ....	9,502
Settlement of legal fees—		<i>Authority—Court File Number 1177/01</i>	
Marcoux J. ....	150	Pratt Alan Legal Counsel	
<i>Authority—Federal Court of Appeal A-659-01</i>		Reynolds O'Brien Kline Selick	
Settlement of legal fees—		Transfer to Department of National Defence. ....	8,798
Raven, Allen, Cameron & Ballantyne in trust for		<i>Authority—Supreme Court of BC Docket# 90 913</i>	
O Barnes & al. ....	2,554	Payment for future costs of legal fees and disbursements—	
<i>Authority—Federal Court of Appeal A-112-00</i>		Woodward and Co in trust for	
Settlement of legal fees—		Roger Williams and the Xenii Gwet-in first nation. ....	10,284
Leclerc R. ....	3,270	Woodward and Co in trust for	
<i>Authority—Federal Court of Appeal A-618-00</i>		Roger Williams and the Xenii Gwet-in first nation. ....	17,409
Settlement of legal fees—		Woodward and Co in trust for	
Ducharme C. ....	1,881	Roger Williams and the Xenii Gwet-in first nation. ....	6,076
<i>Authority—Federal Court of Appeal A-419-99</i>		Woodward and Co in trust for	
Settlement of legal fees—		Roger Williams and the Xenii Gwet-in first nation. ....	35,000
Fournier M. ....	150	Woodward and Co in trust for	
<i>Authority—Federal Court of Appeal A-595-00</i>		Roger Williams and the Xenii Gwet-in first nation. ....	31,609
Settlement of legal fees—		Woodward and Co in trust for	
Mercier G. ....	2,235	Roger Williams and the Xenii Gwet-in first nation. ....	12,836
<i>Authority—Federal Court of Appeal A-79-02</i>		Woodward and Co in trust for	
Settlement of legal fees—		Roger Williams and the Xenii Gwet-in first nation. ....	54,895
Levis L. ....	150	Woodward and Co in trust for	
<i>Authority—Federal Court of Appeal A-70-02</i>		Roger Williams and the Xenii Gwet-in first nation. ....	11,183
Settlement of legal fees—		Woodward and Co in trust for	
Stewart, McKevey, Stirling, Scales in trust for		Roger Williams and the Xenii Gwet-in first nation. ....	83,821
Foy R and Buchanan G. ....	2,887	Woodward and Co in trust for	
<i>Authority—Federal Court of Appeal A-610-01</i>		Silva Forest Foundation. ....	37,350
Settlement of legal fees—		Woodward and Co in trust for	
Lewis Gottheil in trust for		Roger Williams and the Xenii Gwet-in first nation. ....	74,777
R Budhai & AL. ....	3,700	Woodward and Co in trust for	
<i>Authority—Federal Court of Appeal A-499-01</i>		Arvay Finlay. ....	26,545
Settlement of legal fees—		Woodward and Co in trust for	
Vasiladis S. ....	1,800	Rosenberg & Rosenberg. ....	43,722
<i>Authority—Canadian International Trade Tribunal</i>		Woodward and Co in trust for	
<i>PR-2001-040R</i>		Roger Williams and the Xenii Gwet-in first nation. ....	35,811
Settlement of legal fees—		Woodward and Co in trust for	
Hewlett-Packard Ltd. ....	6,916	Roger Williams and the Xenii Gwet-in first nation. ....	134,759
	804,188	Woodward and Co in trust for	
		Roger Williams and the Xenii Gwet-in first nation. ....	150,656
		Woodward and Co in trust for	
		Roger Williams and the Xenii Gwet-in first nation. ....	85,192
		Woodward and Co in trust for	
		Roger Williams and the Xenii Gwet-in first nation—	
		Should have been issued to Rosenberg	
		& Rosenberg in trust. ....	8,203
		Rosenberg & Rosenberg in trust for	
		Roger Williams and the Xenii Gwet-in first nation. ....	14,798

## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Woodward and Co in trust for Roger Williams and the Xenii Gwet-in first nation.....	109,362	McKercher, McKercher & Whitmore in trust.....	1,810
Rosenberg & Rosenberg in trust for Roger Williams.....	31,894	<i>Authority—Supreme Court of BC</i>	
Woodward and Co in trust for Roger Williams and the Xenii Gwet-in first nation.....	106,196	Payment of costs—	
Woodward and Co in trust.....	25,000	Happer Grey Easton in trust.....	62,405
Rosenberg & Rosenberg in trust for Roger Williams.....	13,423	Hutchins, Soroka & Grant in trust.....	212,782
Woodward and Co in trust for Roger Williams and the Xenii Gwet-in first nation.....	84,967	Dohm, Jaffer & Jeraj in trust.....	17,667
Rosenberg & Rosenberg in trust for Roger Williams.....	8,787		295,664
Woodward and Co in trust for Roger Williams and the Xenii Gwet-in first nation.....	68,684		2,446,504
<i>Authority—Federal Court Award</i>			
<i>T-617-85, T-782-97, T-2804-97</i>			
Payment of court costs—			
Dubuc Osland Barristers and Solicitors in trust for Montana band.....	4,014		
<i>Authority—Federal Court of Canada</i>			
<i>T-66-86 A/B</i>			
Payment of costs—			
Burnett, Duckworth and Palmer in trust for the Non-Status Indian Assoc. of Alberta.....	4,132		
Eberts Symes Street & Corbett in trust for the Native Women's Assoc. of Canada.....	1,100		
Field Atkinson Perraton in trust for the Native Council of Canada.....	2,852		
<i>Authority—Supreme Court of BC</i>			
<i>Action No. L020087</i>			
Payment of interim costs—			
Mandell, Pinder in trust for Bernie, Sheila and Justin Chingee.....	20,000		
Mandell, Pinder in trust for Bernie, Sheila and Justin Chingee.....	10,000		
<i>Authority—Supreme Court of BC</i>			
<i>Action No. 54995 Kelowna Registry</i>			
Court Award—			
Wageman, Glazier & Polley in trust for Derricksan.....	254,925		
<i>Authority—Supreme Court of BC</i>			
<i>Action No. 55306 Kelowna Registry</i>			
Court Award—			
Wageman, Glazier & Polley in trust for Tomat.....	403,029		
<i>Authority—Federal Court of Canada</i>			
<i>T-1907-96</i>			
Court Award of costs—			
Thomas R. Berger in trust for O'Chiese Indian Band.....	5,804		
Thomas R. Berger in trust for O'Chiese Indian Band—duplicate— cancelled in 2003/04.....	5,804		
	2,053,199		
<b>Office of Indian Residential Schools Resolution of Canada</b>			
<i>Authority—Queens Bench of Regina</i>			
Payment of costs—			
Merchant Law Group in trust.....	1,000		

## JUSTICE

## Department

*Authority—Federal Court Trial Division**T-2172-99*

Payment of legal defence costs—

Paliare Roland Rosenberg Rothstein LLP in trust for  
Daniels H., Gardner L.

The Congress of Aboriginal Peoples..... 5,819

*Authority—Court of Queen's Bench for Saskatchewan**Q.B.G. No. 2787 of 1998*

Payment of legal defence costs—

Balfour Moss, Barrister and Solicitor in trust for

Kard E..... 500

Payment of legal defence costs—

Nidesh Law Firm in trust for

Roemer R.A..... 7,192

*Q.B.G. No. 694 A.D. 1999*

Payment of legal defence costs—

Lindgren Blais Frank in trust for

Musselwhite D..... 14,537

*Authority—Court of Queen's Bench of Alberta*

Payment of legal defence costs—

Stewart &amp; McCullough in trust for

Pham B.T..... 4,673

32,721

## Canadian Human Rights Commission

*Authority—Federal Court Award T-311-02*

Payment of damage due to the Commission

refusing to provide further documentation

for a complaint already dismissed—

Stewart McKelvey Stirling Scales in trust for

Ruckpaul N..... 1,200

33,921

## NATURAL RESSOURCES

## Département

*Authority—Federal Court Award**T-2258-01*

Settlement of a claim arising out of the

Laird River Project

and an alleged

non-reimbursement in 1985 under the

*Petroleum Incentives Program Act.—*

Mon Oil Ltd..... 50,000



## COURT AWARDS—Concluded

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>		<i>Authority—Federal Court of Canada</i>	
<b>Department</b>		<i>Trial Division</i>	
<i>Authority—Federal Court of Appeal</i>		<i>DES-6-99</i>	
<i>T-1090-87</i>		Settlement for legal costs—	
PWGSC must reimburse legal costs upon		Rocco Galati in trust .....	21,807
the first demand as well as on appeal—			22,988
Lapointe, Rosenstein in trust for			65,103
Hervé Pomerleau Inc. ....	5,243		
<i>Authority—Federal Court of Appeal</i>		<b>TREASURY BOARD</b>	
<i>T-1090-87</i>		<b>Secretariat</b>	
PWGSC reimbursed extra judicial costs upon		<i>Authority—Federal Court Certificate</i>	
the first demand as well as on appeal—		<i>of Judgement</i>	
Lapointe, Rosenstein in trust for		<i>T-2160-99</i>	
Hervé Pomerleau Inc. ....	1,302	Payments for the pay equity settlement pursuant	
	6,545	to section 30 of the <i>Crown Liabilities and</i>	
		<i>Proceedings Act</i> .....	
			16,020,242
<b>SOLICITOR GENERAL</b>		<b>VETERANS AFFAIRS</b>	
<b>Correctional Service</b>		<b>Department</b>	
<i>Authority—Court of Queens Bench</i>		<i>Authority—Superior Court of Justice</i>	
<i>of New Brunswick</i>		<i>of Ontario</i>	
<i>S/C/844/00</i>		<i>99-GD-45963</i>	
Compensation for injuries sustained as the result		Payment of legal costs—	
of an assault by a fellow inmate—		Siskind, Cromarty, Ivey, Dowler LLP in trust	
Clark Drummie in trust .....	24,500	for Authorson, J. ....	
<i>Authority—Federal Court Award</i>			1,102,583
<i>T-291-00</i>		<i>Authority—Federal Court of Canada</i>	
A computer loaned by Kingston Penitentiary		<i>T-2137-99</i>	
to the Inmate Committee contained a		Payment of legal costs—	
computer spreadsheet concerning an inmate		Bradley B. ....	
that had erroneous information about him.			500
The spreadsheet was circulated amongst		<i>Authority—Judicial Court of Saskatchewan</i>	
the inmate population—		<i>1000-233</i>	
John L. Hill in trust .....	7,443	Payment of legal costs—	
<i>Authority—Federal Court Award</i>		Borden—Hoggate Law Office in trust	
<i>T-1488-94</i>		for Brady J. ....	
Compensation for pain and suffering in			1,000
relation to an assault by a fellow		<i>Authority—Federal Court of Canada</i>	
inmate at Millhaven Institution		<i>T-867-00</i>	
on February 10, 1994—		Payment of legal costs—	
Racioppo, Zuber, Coetzee, Dionne in trust .....	6,300	Dishan R. ....	
<i>Authority—Ontario Superior Court</i>			160
<i>of Justice</i>		<i>Authority—Federal Court of Canada</i>	
<i>CP13956/01</i>		<i>T-646-00</i>	
In this action, costs of \$3,871.97 including		Payment of legal costs—	
GST have been awarded to the plaintiffs, as a		Niblock & Company in trust	
result of the Attorney General having been only		for Kozak S. ....	
partially successful on a motion for further particulars			2,601
regarding allegations in the Statement of Claim—		<i>Authority—Federal Court of Canada</i>	
Willoughby, MacLeod in trust for		<i>T-1046-99</i>	
Gagnard G, Lee T, Smith J, Coimbra J. ....	3,872	Payment of legal costs—	
	42,115	Morrow, Power Barrister, Solicitors & Notaries	
		in trust for Smith W. ....	
			2,500
			1,109,344
<b>Canadian Security Intelligence Service</b>		Total. ....	
<i>Authority—Superior Court Province of Quebec</i>			21,937,077
<i>District of Quebec</i>			
<i>No.200-05-010222-987</i>			
Payment of court costs—			
Lavery, De Billy. ....	1,181		



# SECTION 10

**2002-2003**

***PUBLIC ACCOUNTS OF CANADA***

## **Federal-Provincial Shared-Cost Programs**

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Agriculture and Agri-Food .....	10.2
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## FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, and this even if there is no expenditure in a given year. An (f)

adjacent to the total expenditures from inception indicates the programs completed in the current year. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS  
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>				
<b>Department</b>				
Canada Agriculture Infrastructure Program.....	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada/Saskatchewan Agri-Food Innovation Agreement.....	...	...	...	...
	...	...	...	...
	...	...	...	...
Contributions to 4-H clubs.....	7	8	15	8
	7	8	15	8
	194	169	325	183
Crop insurance and waterfowl.....	156	1,978	536	1,147
	128	996	486	1,695
	1,886	27,727	8,419	31,157
Economic and regional development agreements.....	...	...	...	...
	...	...	...	...
	6,740	27,545	33,040	32,296
Grants to organizations under the Safety Net				
Companion Programs.....	...	...	...	...
	...	...	...	...
	...	...	...	1,500
Gross revenue insurance plan.....	...	...	...	...
	...	...	...	...
	...	9,813	2,315	4,904
Net Income Stabilization Account.....	135	2,856	2,235	2,237
	119	2,802	1,935	1,839
	854	21,069	12,365	11,577
Payments in connection with the <i>Farm Income Protection Act</i> —				
Net Income Stabilization Account.....	68	...	1,637	3,852
	55	...	1,472	1,904
	296	8,344	5,774	5,756
Payments in connection with the <i>Farm Income Protection Act</i> —				
Safety Net Companion Programs.....	3,064	1,904	1,127	...
	773	3,197	975	...
	9,774	9,502	5,826	902
Payments in connection with the <i>Farm Income Protection Act</i> —				
Transition programs for Red Meats.....	...	...	...	...
	...	...	...	...
	...	181	209	124

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	...	...	...	...	...	...	...
...	...	2,480	2,642	130	...	5,252	...	...	...	5,252
...	...	22,373	73,837	28,754	1,478	126,442	...	...	...	126,442
...	...	...	...	...	...	...	...	...	...	...
...	...	...	1,101	...	...	1,101	...	...	...	1,101
...	...	...	46,305	...	...	46,305	...	...	...	46,305
...	...	...	...	...	...	...	...	...	...	...
10	47	23	23	35	18	194	...	...	...	194
14	47	23	23	35	18	198	...	...	...	198
232	1,530	543	610	744	363	4,893	...	...	...	4,893
20,459	31,159	39,467	78,075	74,111	8,194	255,282	...	...	...	255,282
19,590	24,136	33,005	92,108	53,224	6,079	231,447	...	...	...	231,447
355,946	559,651	611,038	1,796,222	1,222,283	118,990	4,733,319	...	...	...	4,733,319
...	...	...	...	...	...	...	...	...	...	...
45,485	...	12,797	13,169	8,676	19,555	199,303	...	...	...	199,303 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	34,870	56	2,000	38,426	...	...	...	38,426 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	8	...	2	...	10	...	...	...	10
250,200	340,762	384,456	902,975	567,182	12,578	2,475,185	...	...	...	2,475,185 (f)
4,980	59,464	40,325	91,163	67,426	7,884	278,705	...	...	...	278,705
4,249	54,066	35,447	83,101	59,054	6,845	249,457	...	...	...	249,457
26,302	430,900	310,113	947,736	467,303	52,677	2,280,896	...	...	...	2,280,896
...	35,463	...	...	36,764	...	77,784	...	...	...	77,784
...	21,816	...	...	32,155	3,713	61,115	...	...	...	61,115
...	123,870	...	75,000	114,903	6,902	340,845	...	...	...	340,845
50,573	17,437	808	...	5,554	4,874	85,341	340	...	...	85,681
49,141	42,936	768	20,100	54,961	7,681	180,532	...	...	175	180,707
335,403	173,354	18,972	40,784	146,716	24,341	765,574	340	...	175	766,089
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	813	...	813	...	...	...	813
5,217	3,617	2,080	1,108	14,998	288	27,822	...	...	...	27,822 (f)



FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued  
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Canada/Saskatchewan Agri-Food Innovation Fund (AFIF) .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Plum Pox Virus - Survey .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Canadian Farm Income Program (CFIP) .....	39	2,100	3,457	2,301
	120	15,202	5,183	1,020
	193	21,351	10,965	4,113
Canada/Saskatchewan Livestock Water Farm Program .....	...	...	...	...
	...	...	...	...
	...	...	...	...
<b>Canadian Food Inspection Agency</b>				
Rabies indemnification program .....	...	...	...	...
	...	...	...	...
	...	...	...	5
Total ministry .....	3,469	8,846	9,007	9,545
	1,202	22,205	10,066	6,466
	19,937	123,701	79,238	92,517
<b>CANADIAN HERITAGE</b>				
<b>Department</b>				
Official language in education program .....	3,200	2,174	6,771	18,255
	2,872	4,959	5,407	18,742
	79,967	44,694	151,445	592,473
Winnipeg development agreement on culture .....	...	...	...	...
	...	...	...	...
	...	...	...	...
National sport organizations support program .....	...	...	150	...
	...	...	...	...
	...	...	150	...
Arts Presentation Canada program .....	150	...	...	...
	...	...	...	...
	150	...	...	...
Cultural spaces Canada program .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry .....	3,350	2,174	6,921	18,255
	2,872	4,959	5,407	18,742
	80,117	44,694	151,595	592,473
<b>ENVIRONMENT</b>				
<b>Department</b>				
Canada/Newfoundland climate network expansion agreement .....	36	...	...	...
	...	...	...	...
	1,185	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	957	...	...	957	...	...	...	957 (f)
...	5,152	...	...	...	...	5,152	...	...	...	5,152
...	2,230	...	...	...	...	2,230	...	...	...	2,230
...	7,382	...	...	...	...	7,382	...	...	...	7,382
1,625	46,304	81,852	184,089	158,944	923	481,634	...	...	...	481,634
46,200	88,556	21,779	150,062	54,386	11,477	393,985	...	...	...	393,985
91,225	216,840	130,342	398,217	339,864	19,908	1,233,018	...	...	...	1,233,018
...	...	...	400	...	...	400	...	...	...	400
...	...	...	1,774	...	...	1,774	...	...	...	1,774
...	...	...	2,174	...	...	2,174	...	...	...	2,174
...	5	...	...	...	...	5	...	...	...	5
...	5	7	...	...	...	12	...	...	...	12
232	2,377	75	18	1	...	2,708	...	...	...	2,708
77,647	195,031	162,475	353,750	342,834	21,893	1,184,497	340	...	...	1,184,837
119,194	233,792	93,517	350,911	254,760	35,813	1,127,926	...	...	175	1,128,101
1,110,242	1,860,283	1,492,789	4,333,982	2,911,480	259,080	12,285,249	340	...	175	12,285,764
51,367	63,408	11,052	5,370	10,295	13,798	185,690	1,122	696	1,004	188,512
50,833	77,252	11,565	5,637	8,541	10,467	196,275	1,161	2,334	1,004	200,774
2,312,616	2,003,122	224,608	172,758	234,974	250,952	6,067,609	24,736	7,270	18,274	6,117,889
...	...	...	...	...	...	...	...	...	...	...
...	...	299	...	...	...	299	...	...	...	299
...	...	1,773	...	...	...	1,773	...	...	...	1,773 (f)
...	...	...	...	...	...	150	95	65	...	310
...	...	...	...	...	...	150	95	65	...	310
...	...	...	...	...	...	150	...	...	...	150
...	...	...	...	...	...	150	...	...	...	150
...	...	...	200	...	...	200	...	...	...	200
...	...	...	...	...	...	...	...	...	...	...
...	...	...	200	...	...	200	...	...	...	200
51,367	63,408	11,052	5,570	10,295	13,798	186,190	1,217	761	1,004	189,172
50,833	77,252	11,864	5,637	8,541	10,467	196,574	1,161	2,334	1,004	201,073
2,312,616	2,003,122	226,381	172,958	234,974	250,952	6,069,882	24,831	7,335	18,274	6,120,322
...	...	...	...	...	...	36	...	...	...	36
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	1,185	...	...	...	1,185

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued  
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Canada/Quebec climate network expansion agreement .....	...	...	...	...
	...	...	...	...
	...	...	...	...
North American Waterfowl Management Plan .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Ottawa River regulation .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Protection and clean-up of St-Lawrence River .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Pulp and paper .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Water quantity survey agreement .....	...	...	...	...
	140	12	52	139
	466	35	240	372
Weather radio network .....	...	...	...	...
	43	...	...	...
	1,107	21	791	2,376
Research program for the effects of acid rain on ecosystems .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry .....	36	...	...	...
	183	12	52	139
	2,758	56	1,031	2,748

## FISHERIES AND OCEANS

## Department

Atlantic Fisher Early Retirement Program .....	1,590	...	...	...
	1,842	...	...	...
	11,686	43	2,688	...
BC Hydro Water Use Planning .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Burrard Inlet Environmental Action Plan .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada/British Columbia Agreement—Joint Habitat Restoration, Protection and Data Sharing .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Defensible Methods Project (OMNR) .....	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
207	...	...	...	...	...	207	...	...	...	207
125	...	...	...	...	...	125	...	...	...	125
5,933	...	...	...	...	...	5,933	...	...	...	5,933
...	...	181	495	420	...	1,096	...	...	...	1,096
...	...	176	480	408	...	1,064	...	...	...	1,064
...	...	2,652	4,702	3,605	19	10,978	...	...	...	10,978
2	62	...	...	...	...	64	...	...	...	64
...	31	...	...	...	...	31	...	...	...	31
3	94	...	...	...	...	97	...	...	...	97 (a)
1,575	...	...	...	...	...	1,575	...	...	...	1,575
1,575	...	...	...	...	...	1,575	...	...	...	1,575
27,485	...	...	...	...	...	27,485	...	...	...	27,485 (a)
...	...	...	...	...	...	...	...	...	...	...
1,750	...	...	...	...	273	2,023	...	...	...	2,023
...	940	...	...	...	...	940	...	...	...	940
200	992	...	...	...	...	1,535	...	...	...	1,535
19,083	18,224	6,117	5,823	14,211	...	64,571	...	...	...	64,571
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	43	...	...	...	43
...	...	...	...	...	...	4,295	...	...	...	4,295
115	...	...	...	...	...	115	...	...	...	115
105	...	...	...	...	...	105	...	...	...	105
220	...	...	...	...	...	220	...	...	...	220
1,899	1,002	181	495	420	...	4,033	...	...	...	4,033
2,005	1,023	176	480	408	...	4,478	...	...	...	4,478
54,474	18,318	8,769	10,525	17,816	292	116,787	...	...	...	116,787
...	...	...	...	...	...	1,590	...	...	...	1,590
...	...	...	...	...	...	1,842	...	...	...	1,842
673	...	...	...	...	...	15,090	...	...	...	15,090 (a)
...	...	...	...	...	200	200	...	...	...	200
...	...	...	...	...	717	717	...	...	...	717
...	...	...	...	...	40	40	...	...	...	40
...	...	...	...	...	60	60	...	...	...	60
...	...	...	...	...	652	652	...	...	...	652
...	...	...	...	...	535	535	...	...	...	535
...	...	...	...	...	389	389	...	...	...	389
...	...	...	...	...	3,280	3,280	...	...	...	3,280
...	...	...	...	...	...	...	...	...	...	...
...	239	...	...	...	...	239	...	...	...	239
...	839	...	...	...	...	839	...	...	...	839

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued  
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Forest Renewal—British Columbia Watershed Restoration Program .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Fraser Basin Management Program .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Fraser River Estuary Management .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Hamilton Harbour Remedial Action Plan .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Hydrographic Surveys of Coral Harbour, Offshore Corridor & Chart Production .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Hydrographic Arctic Survey—Ranklin Inlet .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Northern Cod early Retirement Program .....	707	...	...	...
	2,384	...	...	...
	68,471	...	...	...
Operation of Alouette River hatchery .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Restoration of Atlantic salmon stocks in Lake Ontario .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Watershed Management Plan .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Canadian Fisheries Adjustment Restructuring Program .....	...	...	...	...
	...	...	...	...
	24,047	...	...	...
Habitat Manipulation Experiment in Sault-Ste-Marie (OMNR) .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Lower Trophic Level Production in Lake Erie (ONT) .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Productive Capacity Research .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Puntledge River Steelhead .....	...	...	...	...
	...	...	...	...
	...	...	...	...



Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	513	513	...	...	...	513
...	...	...	...	...	1,774	1,774	...	...	...	1,774
...	...	...	...	...	75	75	...	...	...	75
...	...	...	...	...	75	75	...	...	...	75
...	...	...	...	...	1,512	1,512	...	...	...	1,512
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	90	90	...	...	...	90
...	...	...	...	...	875	875	...	...	...	875
...	85	...	...	...	...	85	...	...	...	85
...	100	...	...	...	...	100	...	...	...	100
...	867	...	...	...	...	867	...	...	...	867
...	...	...	...	...	...	...	...	150	...	150
...	...	...	...	...	...	...	...	170	...	170
...	...	...	...	...	...	...	4,860	520	...	5,380 (a)
...	...	...	...	...	...	...	...	100	...	100
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	586	...	586 (a)
...	...	...	...	...	...	707	...	...	...	707
...	...	...	...	...	...	2,384	...	...	...	2,384
...	...	...	...	...	...	68,471	...	...	...	68,471 (a)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	1	1	...	...	...	1
...	...	...	...	...	638	638	...	...	...	638
...	...	...	...	...	...	...	...	...	...	...
...	39	...	...	...	...	39	...	...	...	39
...	...	...	...	...	...	...	...	...	...	...
...	111	...	...	...	...	111	...	...	...	111
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	24,047	...	...	...	24,047
...	...	...	...	...	...	...	...	...	...	...
...	59	...	...	...	...	59	...	...	...	59
...	517	...	...	...	...	517	...	...	...	517
...	...	...	...	...	...	...	...	...	...	...
...	22	...	...	...	...	22	...	...	...	22
...	186	...	...	...	...	186	...	...	...	186
...	196	...	...	...	...	196	...	...	...	196
...	303	...	...	...	...	303	...	...	...	303
...	1,237	...	...	...	...	1,237	...	...	...	1,237
...	...	...	...	...	5	5	...	...	...	5
...	...	...	...	...	5	5	...	...	...	5
...	...	...	...	...	10	10	...	...	...	10

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued  
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Atlantic Salmon .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Methods & Standard Manual for Escapement .....	...	...	...	...
	...	...	...	...
	...	...	...	...
OMNR Watershed Workshop .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Effects of Hydro Ramping on Fish Habitat .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Project Quinte .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Alberta Health—Cristina Lake Fish Analysis, Swan Hills Analysis .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Aquaculture Database Division .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Escapement Database Division .....	...	...	...	...
	...	...	...	...
	...	...	...	...
First Nations Participation in Atlantic Salmon Watch Program .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Harvest Catch Database Maintenance .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Information Technology & Science Division .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Oxygen Toxicity Study on Atlantic Salmon— Watch Program .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Science and Technology Internship Program .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Science Council of British Columbia .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Species at risk in Ontario .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Fisheries Restoration in Toronto Harbour .....	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	...	145	145	...	...	...	145
...	...	...	...	...	42	42	...	...	...	42
...	...	...	...	...	264	264	...	...	...	264
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	25	25	...	...	...	25
...	...	...	...	...	55	55	...	...	...	55
...	...	...	...	...	...	...	...	...	...	...
...	5	...	...	...	...	5	...	...	...	5
...	...	...	...	...	...	...	...	...	...	...
...	40	...	...	...	...	40	...	...	...	40
...	...	...	...	...	...	...	...	...	...	...
...	200	...	...	...	...	200	...	...	...	200
...	235	...	...	...	...	235	...	...	...	235
...	1,017	...	...	...	...	1,017	...	...	...	1,017
...	...	...	...	...	...	...	...	...	...	...
...	191	...	...	...	...	191	...	...	...	191
...	207	...	...	...	...	207	...	...	...	207
...	827	...	...	...	...	827	...	...	...	827
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	30	30	...	...	...	30
...	...	...	...	...	123	123	...	...	...	123
...	...	...	...	...	...	...	...	...	...	...
...	650	...	...	...	...	650	...	...	...	650
...	180	...	...	...	...	180	...	...	...	180
...	1,157	...	...	...	...	1,157	...	...	...	1,157
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	23	23	...	...	...	23
...	...	...	...	...	385	385	...	...	...	385
...	...	...	...	...	1,003	1,003	...	...	...	1,003
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	46	46	...	...	...	46
...	...	...	...	...	113	113	...	...	...	113
...	...	...	...	...	379	379	...	...	...	379
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	23	23	...	...	...	23
...	...	...	...	...	196	196	...	...	...	196
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	8	8	...	...	...	8
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	4	4	...	...	...	4
...	...	...	...	...	...	...	...	...	...	...
...	89	...	...	...	...	89	...	...	...	89
...	120	...	...	...	...	120	...	...	...	120
...	329	...	...	...	...	329	...	...	...	329
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	157	157	...	...	...	157
...	...	...	...	...	...	...	...	...	...	...
...	255	...	...	...	...	255	...	...	...	255
...	450	...	...	...	...	450	...	...	...	450
...	1,155	...	...	...	...	1,155	...	...	...	1,155
...	...	...	...	...	...	...	...	...	...	...
...	48	...	...	...	...	48	...	...	...	48
...	48	...	...	...	...	48	...	...	...	48

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*  
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Queen Charlotte Strait Sea Lice Investigation 2001.....	...	...	...	...
	...	...	...	...
	...	...	...	...
North Island Strats & Quatsino Sound Aquaculture Opportunities .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Campbell River Water Use Plan and Estuary Rehabilitation.....	...	...	...	...
	...	...	...	...
	...	...	...	...
Owikeno/Long Lakes Watershed—based Fish Sustainability .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Nimpkish River Watershed—based Fish Sustainability Plan.....	...	...	...	...
	...	...	...	...
	...	...	...	...
Quinsam Hatchery Steelhead & Cutthroat Conservation Enhancement.....	...	...	...	...
	...	...	...	...
	...	...	...	...
Snootli Hatchery Steelhead & Cutthroat Conservation Enhancement.....	...	...	...	...
	...	...	...	...
	...	...	...	...
Central Coast Land & Coastal Resource Management Plan Review.....	...	...	...	...
	...	...	...	...
	...	...	...	...
BC Hydro Collaboration—Birtwell .....	...	...	...	...
	...	...	...	...
	...	...	...	...
GVRD—Cleveland Dam East Abutment Seepage Control .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Carpenter Reservoir Food Web Study.....	...	...	...	...
	...	...	...	...
	...	...	...	...
Fish Forestry—FRBC .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Variable Retention Forestry—FRBC .....	...	...	...	...
	...	...	...	...
	...	...	...	...
BC Hydro Collaboration—Shortreed .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Canadian Council of Fisheries and Aquaculture Ministers .....	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	25	25	...	...	...	25
...	...	...	...	...	25	25	...	...	...	25
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	20	20	...	...	...	20
...	...	...	...	...	20	20	...	...	...	20
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	25	25	...	...	...	25
...	...	...	...	...	25	25	...	...	...	25
...	...	...	...	...	312	312	...	...	...	312
...	...	...	...	...	40	40	...	...	...	40
...	...	...	...	...	352	352	...	...	...	352
...	...	...	...	...	1	1	...	...	...	1
...	...	...	...	...	20	20	...	...	...	20
...	...	...	...	...	21	21	...	...	...	21
...	...	...	...	...	23	23	...	...	...	23
...	...	...	...	...	10	10	...	...	...	10
...	...	...	...	...	33	33	...	...	...	33
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	10	10	...	...	...	10
...	...	...	...	...	10	10	...	...	...	10
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	20	20	...	...	...	20
...	...	...	...	...	20	20	...	...	...	20
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	6	6	...	...	...	6
...	...	...	...	...	6	6	...	...	...	6
...	...	...	...	...	59	59	...	...	...	59
...	...	...	...	...	139	139	...	...	...	139
...	...	...	...	...	198	198	...	...	...	198
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	42	42	...	...	...	42
...	...	...	...	...	42	42	...	...	...	42
...	...	...	...	...	15	15	...	...	...	15
...	...	...	...	...	68	68	...	...	...	68
...	...	...	...	...	83	83	...	...	...	83
...	...	...	...	...	14	14	...	...	...	14
...	...	...	...	...	38	38	...	...	...	38
...	...	...	...	...	52	52	...	...	...	52
...	...	...	...	...	95	95	...	...	...	95
...	...	...	...	...	30	30	...	...	...	30
...	...	...	...	...	125	125	...	...	...	125
...	6	...	...	...	...	6	...	...	...	6
...	...	...	...	...	...	...	...	...	...	...
...	6	...	...	...	...	6	...	...	...	6



FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued  
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Funding of the Yukon Placer Committee .....	***	***	***	***
	***	***	***	***
Fraser Basin Council—Debris Trap .....	***	***	***	***
	***	***	***	***
Quesnel Lake Nutrient Circulation Study .....	***	***	***	***
	***	***	***	***
Design Standards for Habitat Referral .....	***	***	***	***
	***	***	***	***
Habitat Supply Analysis in Lake Ecosystems .....	***	***	***	***
	***	***	***	***
Habitat Restoration—Thunder Bay .....	***	***	***	***
	***	***	***	***
Contaminant Surveillance Program .....	***	***	***	***
	***	***	***	***
Fish Community in Severn Sound .....	***	***	***	***
	***	***	***	***
Fish Community Environmental effects monitoring for the mining industry .....	***	***	***	***
	***	***	***	***
Stream Assessment Protocol .....	***	***	***	***
	***	***	***	***
Impact of Climate Changes .....	***	***	***	***
	***	***	***	***
ECOPATH in the Bay of Quinte and Oneida Lake .....	***	***	***	***
	***	***	***	***
Recovery of Aurora Trout .....	***	***	***	***
	***	***	***	***
Sydenham River Species at Risk .....	***	***	***	***
	***	***	***	***
Clearwater Bay Aquatic Ecosystem Information and Habitat Map .....	***	***	***	***
	***	***	***	***

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	...	20	20	...	...	...	20
...	...	...	...	...	20	20	...	...	...	20
...	...	...	...	...	80	80	...	...	...	80
...	...	...	...	...	80	80	...	...	...	80
...	...	...	...	...	5	5	...	...	...	5
...	...	...	...	...	5	5	...	...	...	5
...	65	...	...	...	...	65	...	...	...	65
...	65	...	...	...	...	65	...	...	...	65
...	148	...	...	...	...	148	...	...	...	148
...	148	...	...	...	...	148	...	...	...	148
...	5	...	...	...	...	5	...	...	...	5
...	5	...	...	...	...	5	...	...	...	5
...	3	...	...	...	...	3	...	...	...	3
...	3	...	...	...	...	3	...	...	...	3
...	15	...	...	...	...	15	...	...	...	15
...	15	...	...	...	...	15	...	...	...	15
...	12	...	...	...	...	12	...	...	...	12
...	12	...	...	...	...	12	...	...	...	12
...	5	...	...	...	...	5	...	...	...	5
...	5	...	...	...	...	5	...	...	...	5
...	100	...	...	...	...	100	...	...	...	100
...	100	...	...	...	...	100	...	...	...	100
...	160	...	...	...	...	160	...	...	...	160
...	160	...	...	...	...	160	...	...	...	160
...	10	...	...	...	...	10	...	...	...	10
...	10	...	...	...	...	10	...	...	...	10
...	270	...	...	...	...	270	...	...	...	270
...	270	...	...	...	...	270	...	...	...	270
...	25	...	...	...	...	25	...	...	...	25
...	25	...	...	...	...	25	...	...	...	25

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued  
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Can Boreal Forest Management Safety emulates Natural Disturbance Patterns in Shoreline Forests .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry .....	2,297	...	...	...
	4,226	...	...	...
	104,204	43	2,688	...
<b>HEALTH</b>				
<b>Department</b>				
Alcohol and Drug Treatment and Rehabilitation .....	507	319	620	562
	484	304	591	536
	5,232	1,847	8,333	5,742
<b>HUMAN RESOURCES DEVELOPMENT</b>				
<b>Department</b>				
Canada Assistance Plan .....	...	...	...	...
	...	...	...	...
	2,148,021	488,139	2,945,818	2,951,522
Employability Assistance for people with disabilities .....	4,110	625	7,445	5,274
	4,110	625	7,445	5,274
	82,121	8,878	138,147	114,327
Total ministry .....	4,110	625	7,445	5,274
	4,110	625	7,445	5,274
	2,230,142	497,017	3,083,965	3,065,849
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>				
<b>Department</b>				
Beverly and Kaminuriak Caribou management agreement .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Commission for Health and Social Services for the First Nations of Quebec and Labrador .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Cree—Kativik school board (James Bay) .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Cree trappers association .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Forest protection .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Infrastructure program .....	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	20	...	...	...	...	20	...	...	...	20
...	...	...	...	...	...	...	...	...	...	...
...	20	...	...	...	...	20	...	...	...	20
...	2,515	...	...	...	1,716	6,528	...	250	...	6,778
...	1,963	...	...	...	2,221	8,410	...	170	...	8,580
673	9,213	...	...	...	12,764	129,585	4,860	1,106	...	135,551
3,002	4,605	656	693	1,406	1,686	14,056	...	...	...	14,056
2,807	4,191	684	660	1,341	1,608	13,206	...	...	...	13,206
35,419	75,256	6,210	10,386	17,419	27,180	193,024	846	...	789	194,659
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
21,543,662	28,508,500	3,603,795	3,065,566	7,995,189	11,918,211	85,168,423	318,437	...	94,797	85,581,657
39,133	65,362	7,914	9,953	22,343	27,000	189,159	...	...	...	189,159
39,133	65,362	7,914	9,953	22,343	27,000	189,159	...	...	...	189,159
465,575	1,242,350	170,899	196,047	465,822	474,371	3,358,537	15,094	...	20,742	3,394,373
39,133	65,362	7,914	9,953	22,343	27,000	189,159	...	...	...	189,159
39,133	65,362	7,914	9,953	22,343	27,000	189,159	...	...	...	189,159
22,009,237	29,750,850	3,774,694	3,261,613	8,461,011	12,392,582	88,526,960	333,531	...	115,539	88,976,030
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	191	...	...	191
166	...	...	...	...	...	166	...	...	...	166
166	...	...	...	...	...	166	...	...	...	166
1,347	...	...	...	...	...	1,347	...	...	...	1,347
85,195	...	...	...	...	...	85,195	...	...	...	85,195
87,401	...	...	...	...	...	87,401	...	...	...	87,401
1,155,415	...	...	...	...	...	1,155,415	...	...	...	1,155,415
82	...	...	...	...	...	82	...	...	...	82
82	...	...	...	...	...	82	...	...	...	82
1,952	...	...	...	...	...	1,952	...	...	...	1,952
467	2,056	1,859	1,075	...	...	5,457	...	...	...	5,457
279	2,082	6,281	1,657	...	...	10,299	...	...	...	10,299
1,025	19,024	8,140	12,243	...	...	40,432	...	...	...	40,432 (a)
...	...	...	...	...	...	...	1,860	...	...	1,860
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	8,613	...	...	8,613

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued  
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Infrastructure rehabilitation—Schefferville .....	***	***	***	***
	***	***	***	***
	***	***	***	***
Joint Education Capital Agreement—IANC, Manow—NAN bands .....	***	***	***	***
	***	***	***	***
	***	***	***	***
Natural resources development .....	***	***	***	***
	***	***	***	***
	***	***	***	***
Newfoundland agreement .....	14,799	***	***	***
	8,789	***	***	***
	136,348	***	***	***
Northeastern Quebec agreement .....	***	***	***	***
	***	***	***	***
	***	***	***	***
Northern flood agreement .....	***	***	***	***
	***	***	***	***
	***	***	***	***
Roads on reserves .....	***	***	***	***
	***	***	***	***
	***	***	***	***
Social services .....	***	***	***	***
	***	***	***	***
	***	***	***	***
Tripartite treaty negotiations .....	***	***	***	***
	***	***	***	***
	***	***	***	***
Nunavik Housing .....	***	***	***	***
	***	***	***	***
	***	***	***	***
Interim Resource Management Assistance Program .....	***	***	***	***
	***	***	***	***
	***	***	***	***
Labrador/Inuit Agreement .....	***	***	***	***
	***	***	***	***
	23	***	***	***
Agreement concerning the implementation of the James Bay and Northern Quebec Agreement in regards to Nunavik housing .....	***	***	***	***
	***	***	***	***
	***	***	***	***
Canada Geoscience Office .....	***	***	***	***
	***	***	***	***
	***	***	***	***
Canada/Yukon Infrastructure Program .....	***	***	***	***
	***	***	***	***
	***	***	***	***



Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	...	...	...	...	...	...	...
2,685	...	...	...	...	...	2,685	...	...	...	2,685
...	...	...	...	...	...	...	...	...	...	...
...	33,060	...	...	...	...	33,060	...	...	...	33,060
...	500	...	...	...	...	500	...	...	...	500
...	499	...	...	...	...	499	...	...	...	499
...	12,185	...	...	...	...	12,185	...	...	...	12,185
...	...	...	...	...	...	14,799	...	...	...	14,799
...	...	...	...	...	...	8,789	...	...	...	8,789
...	...	...	...	...	...	136,348	...	...	...	136,348
2,451	...	...	...	...	...	2,451	...	...	...	2,451
2,173	...	...	...	...	...	2,173	...	...	...	2,173
54,501	...	...	...	...	...	54,501	...	...	...	54,501
...	...	2,102	...	...	...	2,102	...	...	...	2,102
...	...	2,177	...	...	...	2,177	...	...	...	2,177
...	...	117,208	...	...	...	117,208	...	...	...	117,208
...	...	6,219	...	...	...	6,219	...	...	...	6,219
...	...	4,452	...	...	...	4,452	...	...	...	4,452
...	...	34,638	...	...	...	34,638	...	...	...	34,638
...	147,923	...	...	...	...	147,923	...	...	...	147,923
...	130,627	...	...	...	...	130,627	...	...	...	130,627
...	1,765,103	...	...	...	...	1,765,103	...	...	...	1,765,103
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	5,588	5,588	...	...	...	5,588
...	...	...	...	...	37,972	37,972	...	...	...	37,972
...	...	...	...	...	...	...	...	...	...	...
2,500	...	...	...	...	...	2,500	...	...	...	2,500
...	...	...	...	...	...	...	1,875	...	...	1,875
...	...	...	...	...	...	...	1,535	...	...	1,535
...	...	...	...	...	...	...	6,955	...	...	6,955
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	23	...	...	...	23
5,000	...	...	...	...	...	5,000	...	...	...	5,000
5,000	...	...	...	...	...	5,000	...	...	...	5,000
15,000	...	...	...	...	...	15,000	...	...	...	15,000
...	...	...	...	...	...	...	...	415	...	415
...	...	...	...	...	...	...	...	415	...	415
...	...	...	...	...	...	...	...	1,245	...	1,245
...	...	...	...	...	...	...	...	...	507	507
...	...	...	...	...	...	...	...	...	300	300
...	...	...	...	...	...	...	...	...	807	807

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued  
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Yukon Geoscience Office.....	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry.....	14,799	...	...	...
	8,789	...	...	...
	136,371	...	...	...
<b>INDUSTRY</b>				
<b>Department</b>				
Canada/Ontario infrastructure.....	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada/Ontario infrastructure.....	...	...	...	...
	...	...	...	...
	...	...	...	...
Industrial and regional development.....	...	...	...	...
	...	...	...	...
	630,651	310,879	690,209	561,133
<b>Atlantic Canada Opportunities Agency</b>				
Cooperation agreements.....	17,320	325	4,489	5,434
	14,682	2,292	18,880	7,353
	210,785	109,099	208,976	199,912
Cooperation agreements—TAGS/CED.....	...	...	...	...
	1,811	...	...	...
	32,934	...	6,579	983
Cooperation agreements—TAGS/ER.....	...	...	...	...
	5,450	...	...	...
	69,101	...	10,206	2,307
<b>Economic Development Agency of Canada for the Regions of Quebec</b>				
Canada/Quebec tourism development sub-agreement.....	...	...	...	...
	...	...	...	...
	...	...	...	...
Contributions to the Province of Quebec under the Canada Infrastructure Works Agreement (1994).....	...	...	...	...
	...	...	...	...
	...	...	...	...
Contributions under the temporary economic reconstruction program.....	...	...	...	...
	...	...	...	...
	...	...	...	...
Contributions to the province of Quebec under Structure Canada program (2000).....	...	...	...	...
	...	...	...	...
	...	...	...	...
<b>Western Economic Diversification</b>				
Canada Infrastructure Works.....	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	680	680
...	...	...	...	...	...	...	...	...	680	680
93,361	150,479	10,180	1,075	...	...	269,894	3,735	415	507	274,551
95,101	133,208	12,910	1,657	...	5,588	257,253	1,535	415	980	260,183
1,234,425	1,829,372	159,986	12,243	...	37,972	3,410,369	15,759	1,245	1,487	3,428,860
...	...	...	...	...	...	...	...	...	...	...
...	795,771	...	...	...	...	795,771	...	...	...	795,771 (a) (f)
...	127,514	...	...	...	...	127,514	...	...	...	127,514
...	1,038	...	...	...	...	1,038	...	...	...	1,038
...	128,552	...	...	...	...	128,552	...	...	...	128,552 (a)
302	...	...	...	...	...	302	...	...	...	302
492,295	279,136	312,968	193,718	142,342	162,075	3,775,406	30,708	...	13,439	3,819,553
...	...	...	...	...	...	27,568	...	...	...	27,568
...	...	...	...	...	...	43,207	...	...	...	43,207
16	139	...	...	...	...	728,927	...	...	...	728,927
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	1,811	...	...	...	1,811
...	...	...	...	...	...	40,496	...	...	...	40,496
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	5,450	...	...	...	5,450
...	...	...	...	...	...	81,614	...	...	...	81,614
...	...	...	...	...	...	...	...	...	...	...
26,201	...	...	...	...	...	26,201	...	...	...	26,201 (f)
228	...	...	...	...	...	228	...	...	...	228
5,159	...	...	...	...	...	5,159	...	...	...	5,159
624,992	...	...	...	...	...	624,992	...	...	...	624,992
...	...	...	...	...	...	...	...	...	...	...
13,789	...	...	...	...	...	13,789	...	...	...	13,789 (f)
37,931	...	...	...	...	...	37,931	...	...	...	37,931
16,772	...	...	...	...	...	16,772	...	...	...	16,772
54,703	...	...	...	...	...	54,703	...	...	...	54,703
...	...	...	...	...	300	300	...	...	...	300
...	...	...	...	...	6,137	6,137	...	...	...	6,137
...	...	81,859	69,262	207,918	272,917	631,956	...	...	...	631,956

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued  
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Partnership Agreements .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Upgrading the Port of Churchill to Hudson Bay Port Company.....	...	...	...	...
	...	...	...	...
	...	...	...	...
Red River Flood Protection Program .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Infrastructure Canada Program .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada/Saskatchewan Northern Development Agreement.....	...	...	...	...
	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry.....	17,320 21,943 943,471	325 2,292 419,978	4,489 18,880 915,970	5,434 7,353 764,335
<b>JUSTICE</b>				
<b>Department</b>				
Fire-arms.....	...	204	806	1,000
	...	224	1,035	1,069
	2,220	1,628	6,921	7,818
Legal aid.....	1,688	325	3,013	1,750
	1,708	321	3,039	1,724
	33,064	5,089	61,919	29,639
Native courtworker .....	97	...	50	...
	81	...	...	...
	1,973	52	608	...
Young offenders assistance juvenile justice .....	5,800	2,290	6,991	5,464
	5,604	2,213	6,755	5,280
	80,158	31,555	95,690	75,274
Contributions for access to justice services to the territories (being legal aid, aboriginal courtwork and public legal aid, aboriginal courtwork and public legal education and information services) .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Youth Justice intensive rehabilitative custody and supervision program .....	100	100	100	100
	...	...	...	...
	100	100	100	100
Total ministry.....	7,685 7,393 117,515	2,919 2,758 38,424	10,960 10,829 165,238	8,314 8,073 112,831

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	1,933	1,081	1,539	8,347	12,900	...	...	...	12,900
...	...	<b>4,383</b>	<b>6,966</b>	<b>2,283</b>	<b>5,982</b>	<b>19,614</b>	...	...	...	<b>19,614</b>
...	...	16,725	17,588	19,090	15,415	68,818	...	...	...	68,818
...	...	733	...	...	...	733	...	...	...	733
...	...	<b>68</b>	...	...	...	<b>68</b>	...	...	...	<b>68</b>
...	...	12,700	...	...	...	12,700	...	...	...	12,700
...	...	2,725	...	...	...	2,725	...	...	...	2,725
...	...	<b>10,534</b>	...	...	...	<b>10,534</b>	...	...	...	<b>10,534</b>
...	...	43,624	...	...	...	43,624	...	...	...	43,624
...	...	16,200	10,890	19,153	1,557	47,800	...	...	...	47,800
...	...	<b>3,678</b>	<b>11,446</b>	<b>5,490</b>	<b>450</b>	<b>21,064</b>	...	...	...	<b>21,064</b>
...	...	20,146	22,336	24,685	2,007	69,174	...	...	...	69,174
...	...	...	42	...	...	42	...	...	...	42
...	...	...	...	...	...	...	...	...	...	...
...	...	...	42	...	...	42	...	...	...	42
38,461	127,514	21,591	12,013	20,692	10,204	258,043	...	...	...	258,043
<b>21,931</b>	<b>1,038</b>	<b>18,663</b>	<b>18,412</b>	<b>7,773</b>	<b>12,569</b>	<b>130,854</b>	...	...	...	<b>130,854</b>
1,211,996	1,203,598	488,022	302,946	394,035	452,414	7,096,765	30,708	...	13,439	7,140,912
9,574	4,860	...	...	...	171	16,615	...	...	...	16,615
<b>17,504</b>	<b>8,465</b>	...	...	...	<b>6,212</b>	<b>34,509</b>	...	...	...	<b>34,509</b>
62,390	48,033	2,464	2,190	4,567	27,722	165,953	1,137	...	1,297	168,387 (a)
22,014	45,557	3,476	2,832	8,013	12,159	100,827	...	...	...	100,827
<b>21,704</b>	<b>44,268</b>	<b>3,500</b>	<b>2,831</b>	<b>7,910</b>	<b>12,322</b>	<b>99,327</b>	...	...	...	<b>99,327</b>
366,401	759,363	70,463	55,124	140,019	185,920	1,707,001	24,435	...	7,605	1,739,041
537	1,025	442	625	1,003	994	4,773	15	15	30	4,833
<b>473</b>	<b>866</b>	<b>337</b>	<b>500</b>	<b>865</b>	<b>837</b>	<b>3,959</b>	...	...	...	<b>3,959</b>
9,251	16,375	6,889	8,319	21,727	20,535	85,729	6,569	15	2,197	94,510
39,713	72,290	7,188	8,403	18,513	23,404	190,056	3,456	1,787	1,215	196,514
<b>37,138</b>	<b>71,088</b>	<b>6,982</b>	<b>8,263</b>	<b>17,791</b>	<b>23,451</b>	<b>184,565</b>	<b>3,383</b>	<b>1,727</b>	<b>1,319</b>	<b>190,994</b>
551,850	1,018,727	94,967	115,900	236,464	293,584	2,594,169	69,461	6,693	21,270	2,691,593
...	...	...	...	...	...	...	1,688	1,401	771	3,860
...	...	...	...	...	...	...	<b>1,657</b>	<b>1,370</b>	<b>744</b>	<b>3,771</b>
...	...	...	...	...	...	...	6,053	5,141	2,850	14,044
100	100	100	100	100	100	1,000	150	175	150	1,475
...	...	...	...	...	...	...	...	...	...	...
<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>1,000</b>	<b>150</b>	<b>175</b>	<b>150</b>	<b>1,475</b>
71,938	123,832	11,206	11,960	27,629	36,828	313,271	5,309	3,378	2,166	324,124
<b>76,819</b>	<b>124,687</b>	<b>10,819</b>	<b>11,594</b>	<b>26,566</b>	<b>42,822</b>	<b>322,360</b>	<b>5,040</b>	<b>3,097</b>	<b>2,063</b>	<b>332,560</b>
989,992	1,842,598	174,883	181,633	402,877	527,861	4,553,852	107,805	12,024	35,369	4,709,050



FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*  
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
<b>NATIONAL DEFENCE</b>				
<b>Department</b>				
Joint emergency preparedness program and disaster financial assistance .....	1,621	880	739	363
	2,390	582	208	8,416
	20,855	8,316	9,572	39,580
New SAR Initiatives Fund (NSS) .....	...	...	...	5,633
	16,200	...	766	41,472
	16,200	...	766	47,105
Total ministry .....	1,621	880	739	5,996
	18,590	582	974	49,888
	37,055	8,316	10,338	86,685
<b>NATURAL RESOURCES</b>				
<b>Department</b>				
Canada/Newfoundland development fund .....	1,274	...	...	...
	3,045	...	...	...
	221,974	...	...	...
Canada/Newfoundland Offshore Petroleum Board .....	1,762	...	...	...
	1,823	...	...	...
	33,965	...	...	...
Canada/Nova Scotia Offshore Petroleum Board .....	...	...	1,534	...
	...	...	1,575	...
	...	...	12,813	...
Quebec Ice Storm Recovery Program .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry .....	3,036	...	1,534	...
	4,868	...	1,575	...
	255,939	...	12,813	...
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>				
<b>Department</b>				
<b>GOVERNMENT SERVICES PROGRAM</b>				
Maintenance costs of Perley Bridge and MacDonald Cartier Bridge .....	...	...	...	...
	...	...	...	...
	...	...	...	...
<b>SOLICITOR GENERAL</b>				
<b>Department</b>				
Aboriginal policing .....	50	57	2,126	826
	172	59	1,584	440
	966	877	15,361	2,238

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
883	2,267	3,705	1,034	1,676	1,640	14,808	123	154	262	15,347
<b>115,619</b>	<b>23,060</b>	<b>20,323</b>	<b>219</b>	<b>1,067</b>	<b>3,643</b>	<b>175,527</b>	<b>176</b>	<b>152</b>	<b>286</b>	<b>176,141</b>
890,549	158,719	229,658	17,538	83,610	48,181	1,506,578	5,261	609	5,459	1,517,907
89,212	188,710	120,000	48,004	260,850	98,312	810,721	46,262	...	...	856,983
<b>20,911</b>	<b>1,276,127</b>	<b>365,445</b>	<b>63,025</b>	<b>294,884</b>	<b>604,887</b>	<b>2,683,717</b>	<b>677,682</b>	<b>267,417</b>	<b>19,118</b>	<b>3,647,934</b>
110,123	1,464,837	485,445	111,029	555,734	703,199	3,494,438	723,944	267,417	19,118	4,504,917 (a)
90,095	190,977	123,705	49,038	262,526	99,952	825,529	46,385	154	262	872,330
<b>136,530</b>	<b>1,299,187</b>	<b>385,768</b>	<b>63,244</b>	<b>295,951</b>	<b>608,530</b>	<b>2,859,244</b>	<b>677,858</b>	<b>267,569</b>	<b>19,404</b>	<b>3,824,075</b>
1,000,672	1,623,556	715,103	128,567	639,344	751,380	5,001,016	729,205	268,026	24,577	6,022,824
...	...	...	...	...	...	1,274	...	...	...	1,274
...	...	...	...	...	...	<b>3,045</b>	...	...	...	<b>3,045</b>
...	...	...	...	...	...	221,974	...	...	...	221,974
...	...	...	...	...	...	1,762	...	...	...	1,762
...	...	...	...	...	...	<b>1,823</b>	...	...	...	<b>1,823</b>
...	...	...	...	...	...	33,965	...	...	...	33,965
...	...	...	...	...	...	1,534	...	...	...	1,534
...	...	...	...	...	...	<b>1,575</b>	...	...	...	<b>1,575</b>
...	...	...	...	...	...	12,813	...	...	...	12,813
2,853	...	...	...	...	...	2,853	...	...	...	2,853
<b>3,477</b>	...	...	...	...	...	<b>3,477</b>	...	...	...	<b>3,477</b>
10,301	...	...	...	...	...	10,301	...	...	...	10,301
2,853	...	...	...	...	...	7,423	...	...	...	7,423
<b>3,477</b>	...	...	...	...	...	<b>9,920</b>	...	...	...	<b>9,920</b>
10,301	...	...	...	...	...	279,053	...	...	...	279,053
231	231	...	...	...	...	462	...	...	...	462
<b>107</b>	<b>107</b>	...	...	...	...	<b>214</b>	...	...	...	<b>214</b>
2,442	7,580	...	...	...	...	10,022	...	...	...	10,022
17,636	18,858	3,815	7,306	4,196	4,974	59,844	195	415	1,258	61,712
<b>16,754</b>	<b>16,414</b>	<b>3,362</b>	<b>6,548</b>	<b>4,641</b>	<b>4,822</b>	<b>54,796</b>	<b>193</b>	<b>415</b>	<b>1,217</b>	<b>56,621</b>
116,308	210,094	45,140	61,599	53,070	50,522	556,175	5,824	1,660	12,869	576,528

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Concluded*  
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
<b>TRANSPORT</b>				
<b>Department</b>				
Atlantic region freight assistance transition program .....	72	...	868	...
	...	...	<b>662</b>	...
	<i>21,071</i>	<i>21,480</i>	<i>86,831</i>	<i>121,078</i>
Highway improvements .....	...	...	...	38,382
	...	...	...	<b>14,927</b>
	<i>286,482</i>	...	<i>73,874</i>	<i>302,762</i>
National Safety Code .....	241	202	414	296
	<b>241</b>	<b>202</b>	<b>414</b>	<b>296</b>
	<i>1,344</i>	<i>1,140</i>	<i>2,247</i>	<i>1,627</i>
Outaouais Road Development .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Quebec Bridge Maintenance .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Strategic Highway Infrastructure Program—Highway component .....	...	499	4,563	1,591
	...	...	<b>1,998</b>	...
	...	<i>499</i>	<i>6,561</i>	<i>1,591</i>
Strategic Highway Infrastructure Program—Border Crossing Transportation Initiative .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Strategic Highway Infrastructure Program—Border Crossing Planning and intergration .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Greenwich Road Improvement .....	...	1,100	...	...
	...	...	...	...
	...	<i>1,100</i>	...	...
<b>Canada Mortgage and Housing Corporation</b>				
Cost-shared Housing Program .....	58,946	9,360	62,544	47,170
	<b>59,383</b>	<b>8,976</b>	<b>63,486</b>	<b>48,145</b>
	<i>953,247</i>	<i>133,028</i>	<i>1,039,638</i>	<i>648,302</i>
Total ministry .....	59,259	11,161	68,389	87,439
	<b>59,624</b>	<b>9,178</b>	<b>66,560</b>	<b>63,368</b>
	<i>1,262,144</i>	<i>157,247</i>	<i>1,209,151</i>	<i>1,075,360</i>
Grand total .....	117,539	27,306	112,230	141,645
	<b>134,456</b>	<b>42,974</b>	<b>123,963</b>	<b>160,279</b>
	<i>5,195,851</i>	<i>1,294,200</i>	<i>5,655,721</i>	<i>5,800,778</i>

Amounts in roman type are 2002-2003 expenditures.

Amounts in bold face type are 2001-2002 expenditures.

Amounts in *italic* type are expenditures from inception (including 2002-2003 expenditures).(a) Amends previous year's *Public Accounts of Canada*.

(f) Program completed.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	...	...	940	...	...	...	940
90	...	...	...	...	...	752	...	...	...	752
78,112	...	...	...	...	...	328,572	...	...	...	328,572
...	...	...	...	...	...	38,382	...	...	...	38,382
...	...	...	...	...	...	14,927	...	...	...	14,927
410	...	...	...	...	...	663,528	...	...	...	663,528
986	1,488	733	386	680	516	5,942	175	...	175	6,292
986	1,488	...	386	680	516	5,209	174	...	174	5,557
5,205	7,816	2,001	2,097	3,615	2,767	29,859	994	...	994	31,847
2,302	...	...	...	...	...	2,302	...	...	...	2,302
4,193	...	...	...	...	...	4,193	...	...	...	4,193
21,069	...	...	...	...	...	21,069	...	...	...	21,069
600	...	...	...	...	...	600	...	...	...	600
600	...	...	...	...	...	600	...	...	...	600
3,900	...	...	...	...	...	3,900	...	...	...	3,900
...	...	2,041	6,378	781	6,735	22,588	2,114	...	1,100	25,802
...	...	...	...	...	...	1,998	...	...	...	1,998
...	...	2,041	6,378	781	6,735	24,586	2,114	...	1,100	27,800
7,666	...	...	...	...	...	7,666	...	...	...	7,666
...	...	...	...	...	...	...	...	...	...	...
7,666	...	...	...	...	...	7,666	...	...	...	7,666
80	250	...	...	...	...	330	...	...	...	330
...	...	...	...	...	...	...	...	...	...	...
80	250	...	...	...	...	330	...	...	...	330
...	...	...	...	...	...	1,100	...	...	...	1,100
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	1,100	...	...	...	1,100
226,608	571,928	81,879	125,943	90,236	142,205	1,416,819	35,464	63,676	4,976	1,520,935
213,383	580,989	86,391	126,096	82,429	119,470	1,388,748	33,592	58,103	4,863	1,485,306
3,078,376	7,891,769	1,120,789	1,939,514	1,482,058	1,562,236	19,848,957	1,314,644	237,589	68,510	21,469,700 (a)
238,242	573,666	84,653	132,707	91,697	149,456	1,496,669	37,753	63,676	6,251	1,604,349
219,252	582,477	86,391	126,482	83,109	119,986	1,416,427	33,766	58,103	5,037	1,513,333
3,194,818	7,899,835	1,124,831	1,947,989	1,486,454	1,571,738	20,929,567	1,317,752	237,589	70,604	22,555,512
725,865	1,517,480	437,428	584,560	784,038	367,507	4,815,598	94,934	69,049	11,448	4,991,029
783,943	2,540,701	632,068	595,578	705,433	871,426	6,590,821	719,553	332,103	29,880	7,672,357
33,283,615	48,333,675	8,216,808	10,424,441	14,618,480	16,334,737	149,158,306	2,571,461	528,985	293,122	152,551,874





# SECTION 11

**2002-2003**

***PUBLIC ACCOUNTS OF CANADA***

## **Other Government-Wide Information**

### **CONTENTS**

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## Budgetary details by allotment

This statement provides a distribution of budgetary appropriations by allotment as approved by Treasury Board

pursuant to section 31 of the *Financial Administration Act* (FAA), together with related current year expenditures.

### BUDGETARY DETAILS BY ALLOTMENT

	Allotments		Expenditures	
	\$		\$	
<b>AGRICULTURE AND AGRI-FOOD</b>				
<b>Department</b>				
Vote 1—Operating expenditures—				
Operating budget .....	539,961,929		531,239,770	
Frozen .....	6,045,718			
Less: revenues netted against expenditures .....	23,400,000		23,139,740	
	522,607,647		508,100,030	
Vote 5—Capital expenditures .....	44,371,000		44,358,922	
Vote 10—Grants and contributions—				
Grants and contributions .....	1,002,229,889		903,772,405	
Frozen .....	9,000,000			
	1,011,229,889		903,772,405	
Vote 15—Guarantee payments under the Spring credit advance program .....	1			
Vote 20—Guarantee payments under the Renewed (2001) national biomass ethanol program .....	1			
Statutory amounts .....	1,240,038,882		1,236,062,823	
<b>Total Department .....</b>	<b>2,818,247,420</b>		<b>2,692,294,180</b>	
<b>Canadian Dairy Commission</b>				
Vote 25—Program expenditures .....	3,135,000		3,134,879	
<b>Canadian Food Inspection Agency</b>				
Vote 30—Operating expenditures and contributions—				
Operating budget .....	461,824,581		453,245,084	
Grants and contributions .....	1,919,772		1,919,772	
Frozen .....	1,690,430			
Less: revenues netted against expenditures .....	50,772,757		50,772,757	
	414,662,026		404,392,099	
Vote 35—Capital expenditures .....	16,845,474		6,253,775	
Statutory amounts .....	65,558,961		65,514,424	
	497,066,461		476,160,298	
<b>Canadian Grain Commission</b>				
Vote 40—Program expenditures—				
Operating budget .....	31,471,327		30,046,073	
Statutory amounts .....	15,775,386		3,427,696	
	47,246,713		33,473,769	
<b>Total Ministry .....</b>	<b>3,365,695,594</b>		<b>3,205,063,126</b>	
<b>CANADA CUSTOMS AND REVENUE AGENCY</b>				
Vote 1—Operating expenditures—				
Operating budget .....	2,355,558,275		2,234,742,353	
<b>Compensation to Canada Post Corporation .....</b>	<b>11,739,994</b>		<b>8,220,323</b>	
<b>Retroactive lump-sum payments—</b>				
Operating budget—				
Personnel .....	968,000		968,000	
Other operating costs .....	283,000		283,000	
<b>Yukon First Nations—Termination of tax exemption—Operating budget—</b>				
Personnel .....	242,000		116,000	
Other operating costs .....	66,000		31,000	
<b>Treaty-based exemptions non-residents corporation—Operating budget—</b>				
Personnel .....	579,000		579,000	
Other operating costs .....	85,000		85,000	
<b>Enhanced registered plans program—</b>				
Operating budget—				
Personnel .....	983,000		983,000	
Other operating costs .....	130,000		130,000	
<b>Officers powers and personal protection training—</b>				
Operating budget—				
Personnel .....	2,764,000		2,764,000	
Other operating costs .....	3,536,000		2,532,000	
<b>Taxation migration rules—Operating budget—</b>				
Personnel .....	4,759,375		3,720,000	
Other operating costs .....	773,555		773,555	
<b>Revenue generation compliance funds—</b>				
Operating budget—				
Personnel .....	602,511,605		608,509,713	
Other operating costs .....	76,864,785		62,802,673	
<b>Revenue generation collection funds—</b>				
Operating budget—				
Personnel .....	204,561,000		204,561,000	
Other operating costs .....	21,336,000		21,336,000	
<b>Less: revenues netted against expenditures .....</b>	<b>142,862,000</b>		<b>142,862,000</b>	
	3,144,878,589		3,010,274,617	
Vote 5—Capital expenditures .....	23,840,039		23,840,039	
Vote 10—Contributions .....	115,768,788		109,306,924	
Statutory amounts .....	681,482,149		681,482,149	
<b>Total Ministry .....</b>	<b>3,965,969,565</b>		<b>3,824,903,729</b>	
<b>CANADIAN HERITAGE</b>				
<b>Department</b>				
Vote 1—Operating expenditures—				
Operating budget .....	241,272,153		235,713,618	
Frozen .....	2,246,579			
Less: revenues netted against expenditures .....	4,710,000		3,655,269	
	238,808,732		232,058,349	
Vote 5—Grants and contributions—				
Grants and contributions .....	860,346,003		860,230,077	

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Frozen .....	8,057,838		<b>National Arts Centre Corporation</b>		
	868,403,841	860,230,077	Vote 60—Payments to the National Arts Centre Corporation—		
Statutory amounts .....	27,045,157	27,042,051	Other operating costs .....	19,649,000	19,649,000
<b>Total Department .....</b>	<b>1,134,257,730</b>	<b>1,119,330,477</b>	Capital repairs and payments to the City of Ottawa .....	7,000,000	7,000,000
				26,649,000	26,649,000
<b>Canada Council for the Arts</b>			<b>National Battlefields Commission</b>		
Vote 15—Payments to the Canada Council .....	153,821,250	153,821,250	Vote 65—Program expenditures—		
			Operating budget .....	7,285,825	6,976,837
<b>Canadian Broadcasting Corporation</b>			Statutory amounts .....	1,870,282	1,870,282
Vote 20—Payments to the Canadian Broadcasting Corporation for operating expenditures .....	937,432,000	937,432,000		9,156,107	8,847,119
Vote 25—Payments to the Canadian Broadcasting Corporation for working capital .....	4,000,000	4,000,000	<b>National Capital Commission</b>		
Vote 30—Payments to the Canadian Broadcasting Corporation for capital expenditures .....	105,090,000	105,090,000	Vote 70—Payment to the National Capital Commission for operating expenditures .....	66,374,000	66,374,000
	1,046,522,000	1,046,522,000	Vote 75—Payment to the National Capital Commission for capital expenditures .....	58,295,000	58,295,000
<b>Telefilm Canada <sup>(1)</sup></b>				124,669,000	124,669,000
Vote 35—Payments to Telefilm Canada ..	137,501,500	137,501,500	<b>National Film Board</b>		
<b>Canadian Museum of Civilization</b>			Vote 85—National Film Board		
Vote 40—Payments to the Canadian Museum of Civilization for operating and capital expenditures .....	81,314,259	81,314,259	Revolving Fund—Operating loss—		
			Operating budget .....	75,725,218	73,023,254
<b>Canadian Museum of Nature</b>			Grants and contributions .....	270,315	270,315
Vote 45—Payments to the Canadian Museum of Nature for operating and capital expenditures .....	28,388,701	28,388,701	Less: revenues netted against expenditures .....	8,900,000	7,030,962
				67,095,533	66,262,607
<b>Canadian Radio-television and Telecommunications Commission</b>			Statutory amounts .....	1,378,247	
Vote 50—Program expenditures—				68,473,780	66,262,607
Operating budget .....	37,253,457	36,618,346	<b>National Gallery of Canada</b>		
Less: revenues netted against expenditures .....	32,965,000	32,965,000	Vote 90—Payments to the National Gallery of Canada for operating and capital expenditures .....	36,866,527	36,866,527
	4,288,457	3,653,346	Vote 95—Payment to the National Gallery of Canada for the purchase of objects for the collection .....	6,000,000	6,000,000
Statutory amounts .....	5,686,881	5,686,881		42,866,527	42,866,527
	9,975,338	9,340,227	<b>National Library</b>		
<b>National Archives of Canada</b>			Vote 100—Program expenditures—		
Vote 55—Program expenditures—			Operating budget .....	40,144,900	39,912,168
Operating budget .....	49,983,730	49,904,532	Grants and contributions .....	36,000	31,175
Grants and contributions .....	3,465,000	3,465,000	Frozen .....	443,436	
Frozen .....	352,339			40,624,336	39,943,343
Less: revenues netted against expenditures .....	294,000	214,802	Statutory amounts .....	5,344,837	5,341,485
	53,507,069	53,154,730		45,969,173	45,284,828
Statutory amounts .....	6,789,935	6,765,138			
	60,297,004	59,919,868			

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>National Museum of Science and Technology</b>			<b>Immigration and Refugee Board of Canada</b>		
Vote 105—Payments to the National Museum of Science and Technology for operating and capital expenditures .....	27,869,759	27,869,759	Vote 10—Program expenditures—		
<b>Parks Canada Agency</b>			Operating budget .....	99,599,390	96,907,357
Vote 110—Program expenditures—			Translation costs (Devinat Case)—		
Operating budget .....	394,419,151	336,001,116	Personnel .....	426,336	426,336
Grants and contributions .....	2,339,718	2,339,718	Other operating costs .....	23,488,397	5,170,786
Frozen .....	3,637,291		Frozen .....	85,267	
	400,396,160	338,340,834		123,599,390	102,504,479
Vote 115—Payments to the New Parks and Historic Sites Account .....	3,908,000	3,908,000	Statutory amounts .....	14,319,888	14,319,888
Statutory amounts .....	118,523,161	118,523,161		137,919,278	116,824,367
	522,827,321	460,771,995	<b>Total Ministry .....</b>	<b>1,167,699,356</b>	<b>1,109,706,935</b>
<b>Public Service Commission</b>			<b>ENVIRONMENT</b>		
Vote 120—Program expenditures—			<b>Department</b>		
Operating budget .....	127,465,120	126,297,982	Vote 1—Operating expenditures—		
Translation costs (Devinat Case)—			Operating budget .....	668,745,862	641,377,795
Other operating costs .....	667,418	667,418	Frozen .....	10,789,296	
Frozen .....	994,757		Less: revenues netted against expenditures .....	91,108,000	75,411,835
	129,127,295	126,965,400		588,427,158	565,965,960
Statutory amounts .....	26,862,889	18,777,440	Vote 5—Capital expenditures—		
	155,990,184	145,742,840	Capital .....	46,710,566	46,709,317
<b>Status of Women—Office of the Co-ordinator</b>			Frozen .....	4,269,434	
Vote 125—Operating expenditures—				50,980,000	46,709,317
Operating budget .....	11,848,537	11,848,189	Vote 10—Grants and contributions—		
Vote 130—Grants .....	11,191,620	11,191,620	Grants and contributions .....	71,816,555	71,600,117
Statutory amounts .....	1,400,572	1,400,397	Frozen .....	5,580,196	
	24,440,729	24,440,206		77,396,751	71,600,117
<b>Total Ministry .....</b>	<b>3,700,989,362</b>	<b>3,609,542,163</b>	Statutory amounts .....	73,041,484	72,959,075
<b>CITIZENSHIP AND IMMIGRATION</b>			<b>Total Department .....</b>	<b>789,845,393</b>	<b>757,234,469</b>
<b>Department</b>			<b>Canadian Environmental Assessment Agency</b>		
Vote 1—Operating expenditures—			Vote 15—Program expenditures—		
Operating budget .....	528,395,915	497,593,679	Operating budget .....	15,259,326	11,704,593
Interim federal health program .....	50,595,000	50,595,000	Grants and contributions .....	1,395,000	587,952
Frozen .....	3,132,522		Less: revenues netted against expenditures .....	3,501,000	352,231
	582,123,437	548,188,679		13,153,326	11,940,314
Vote 2b—To write off from the Accounts of Canada 2,659 debts due to Her Majesty in right of Canada .....	664,730	664,273	Statutory amounts .....	1,428,347	1,428,004
Vote 5—Grants and contributions .....	376,877,163	374,047,123		14,581,673	13,368,318
Statutory amounts .....	70,114,748	69,982,493	<b>Total Ministry .....</b>	<b>804,427,066</b>	<b>770,602,787</b>
<b>Total Department .....</b>	<b>1,029,780,078</b>	<b>992,882,568</b>	<b>FINANCE</b>		
			<b>Department</b>		
			ECONOMIC, SOCIAL AND FINANCIAL POLICIES PROGRAM		
			Vote 1—Operating expenditures—		
			Operating budget .....	101,401,286	95,546,696
			Frozen .....	601,864	
			Less: revenues netted against expenditures .....	12,000,000	11,752,676
				90,003,150	83,794,020

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Vote 5—Grants and contributions.....	750,000,000	569,701,206	Statutory amounts .....	75,719,248	6,802,250
Statutory amounts .....	883,744,928	728,848,664		77,441,248	7,509,250
	1,723,748,078	1,382,343,890	<b>Total Ministry.....</b>	<b>67,643,024,492</b>	<b>67,133,843,816</b>
<b>PUBLIC DEBT PROGRAM</b>			<b>FISHERIES AND OCEANS</b>		
Statutory amounts .....	37,619,479,271	37,619,479,271	<b>Department</b>		
<b>FEDERAL-PROVINCIAL TRANSFERS PROGRAM</b>			Vote 1—Operating expenditures—		
Vote 15—Transfer payments to the territorial governments—			Operating budget .....	1,184,679,872	1,164,931,536
Operating budget .....	1,598,000,000	1,503,849,117	Frozen .....	254,717	
Vote 16b—Transfer payments to the Government of Manitoba—			Less: revenues netted against expenditures .....	47,145,000	41,503,549
Operating budget .....	140,000,000	140,000,000		1,137,789,589	1,123,427,987
Statutory amounts .....	26,352,623,870	26,352,623,870	Vote 5—Capital expenditures .....	158,268,254	156,050,799
	28,090,623,870	27,996,472,987	Vote 10—Grants and contributions.....	187,133,619	122,198,042
<b>Total Department.....</b>	<b>67,433,851,219</b>	<b>66,998,296,148</b>	Statutory amounts .....	121,544,735	120,281,048
<b>Auditor General</b>			<b>Total Ministry.....</b>	<b>1,604,736,197</b>	<b>1,521,957,876</b>
Vote 20—Program expenditures—			<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>		
Operating budget .....	64,385,747	62,573,667	<b>Department</b>		
Grants and contributions.....	380,000	378,036	Vote 1—Operating expenditures—		
Frozen .....	233,553		Operating budget .....	1,157,854,886	1,124,176,886
	64,999,300	62,951,703	Capital rust-out .....	4,000,000	4,000,000
Statutory amounts .....	8,808,647	8,783,647	Frozen .....	12,960,201	
	73,807,947	71,735,350	Less: revenues netted against expenditures .....	23,473,000	19,659,206
<b>Canadian International Trade Tribunal</b>				1,151,342,087	1,108,517,680
Vote 25—Program expenditures—			Vote 5—Capital expenditures—		
Operating budget .....	9,075,700	8,779,243	Capital .....	102,615,496	102,552,968
Statutory amounts .....	1,347,356	1,347,356	Capital rust-out .....	19,000,000	19,000,000
	10,423,056	10,126,599	Frozen .....	17,776	
<b>Financial Consumer Agency of Canada</b>				121,633,272	121,552,968
Statutory amounts .....	5,330,737	5,330,737	Vote 10—Grants and contributions.....	504,565,974	457,081,960
<b>Financial Transactions and Reports Analysis Centre of Canada</b>			Statutory amounts .....	81,204,005	66,144,725
Vote 30—Program expenditures—			<b>Total Department.....</b>	<b>1,858,745,338</b>	<b>1,753,297,333</b>
Operating budget .....	39,783,406	38,471,159	<b>Canadian Commercial Corporation</b>		
Statutory amounts .....	2,386,879	2,374,573	Vote 15—Program expenditures .....	16,631,000	16,631,000
	42,170,285	40,845,732	<b>Canadian International Development Agency</b>		
<b>Office of the Superintendent of Financial Institutions</b>			Vote 20—Operating expenditures—		
Vote 35—Program expenditures—			Operating budget .....	207,841,062	202,542,516
Operating budget .....	707,000	707,000	Canada Fund for Africa .....	2,559,285	1,926,530
Frozen .....	1,015,000		Frozen .....	1,605,938	
	1,722,000	707,000		212,006,285	204,469,046
			Vote 25—Grants and contributions—		
			Grants and contributions.....	1,689,336,901	1,688,391,806
			Canada Fund for Africa .....	67,500,000	67,461,741
				1,756,836,901	1,755,853,547
			Statutory amounts .....	349,709,339	349,709,339
				2,318,552,525	2,310,031,932



## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>Export Development Canada</b>					
Vote 38a—Increased authority to contingent liability ceiling .....	1		Other operating costs .....	99,695,675	98,603,800
Statutory amounts .....	119,942,619	119,942,619	Capital .....	2,682,800	2,682,800
	119,942,620	119,942,619	Revenues netted against expenditures .....	(6,963,692)	(5,871,817)
			Non-insured health services .....	556,844,473	556,844,473
<b>International Development Research Centre</b>			National smallpox preparedness and response strategy .....	19,000,000	14,436,221
Vote 40—Payments to the International Development Research Centre .....	102,228,000	102,228,000	Frozen .....	11,746,137	
			Less: revenues netted against expenditures .....	58,251,000	47,074,100
				1,598,881,376	1,578,657,516
<b>International Joint Commission</b>			<b>Vote 5—Grants and contributions—</b>		
Vote 45—Program expenditures—			Grants and contributions .....	476,452,630	476,392,932
Operating budget .....	9,159,367	8,971,865	First Nations and Inuit health—		
Frozen .....	25,564		Grants and contributions .....	555,642,100	555,642,100
	9,184,931	8,971,865	Frozen .....	503,977	
Statutory amounts .....	479,359	479,359		1,032,598,707	1,032,035,032
	9,664,290	9,451,224	Statutory amounts .....	107,350,220	107,190,991
			<b>Total Department .....</b>	<b>2,738,830,303</b>	<b>2,717,883,539</b>
<b>NAFTA Secretariat, Canadian Section</b>					
Vote 50—Program expenditures—			<b>Canadian Institutes of Health Research</b>		
Operating budget .....	2,907,875	1,866,070	Vote 10—Operating expenditures—		
Frozen .....	10,875		Operating budget .....	32,849,139	31,870,855
	2,918,750	1,866,070	Vote 15—Grants .....	615,601,000	586,826,186
Statutory amounts .....	218,675	218,675	Statutory amounts .....	2,728,119	2,727,584
	3,137,425	2,084,745		651,178,258	621,424,625
<b>Northern Pipeline Agency</b>			<b>Hazardous Materials Information Review Commission</b>		
Vote 55—Program expenditures—			Vote 20—Program expenditures—		
Operating budget .....	404,000	288,007	Operating budget .....	3,045,692	3,044,610
Frozen .....	251,000		Statutory amounts .....	407,000	407,000
	655,000	288,007		3,452,692	3,451,610
Statutory amounts .....	24,045	24,045			
	679,045	312,052	<b>Patented Medicine Prices Review Board</b>		
<b>Total Ministry .....</b>	<b>4,429,580,243</b>	<b>4,313,978,905</b>	Vote 25—Program expenditures—		
			Operating budget .....	3,713,281	3,571,013
<b>GOVERNOR GENERAL</b>			Public hearings .....	300,000	198,159
Vote 1—Program expenditures—				4,013,281	3,769,172
Operating budget .....	18,535,661	18,265,356	Statutory amounts .....	462,283	462,172
Grants and contributions .....	11,000			4,475,564	4,231,344
Frozen .....	98,589		<b>Total Ministry .....</b>	<b>3,397,936,817</b>	<b>3,346,991,118</b>
	18,645,250	18,265,356			
Statutory amounts .....	2,310,653	2,310,344	<b>HUMAN RESOURCES DEVELOPMENT</b>		
<b>Total Ministry .....</b>	<b>20,955,903</b>	<b>20,575,700</b>	<b>Department</b>		
			Vote 1—Operating expenditures—		
<b>HEALTH</b>			Operating budget .....	1,984,454,202	1,959,290,255
<b>Department</b>			Translation costs (Devinat Case)—		
Vote 1—Operating expenditures—			Personnel .....	122,788	122,788
Operating budget .....	852,687,834	837,596,990	Other operating costs .....	10,402,654	6,309,392
Capital .....	9,721,949	9,721,949			
First Nations and Inuit health—					
Operating budget—					
Personnel .....	111,717,200	111,717,200			

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
IM/IT Systems—			Grants and contributions.....	458,000	458,000
Personnel .....	34,496,672	34,496,672	Frozen .....	145,199	
Other operating costs .....	38,203,994	38,202,813		117,309,505	116,320,341
Canada student loans program (CSLP)—			Statutory amounts .....	9,834,250	9,834,250
Personnel .....	3,729,000	2,417,329		127,143,755	126,154,591
Other operating costs .....	3,442,000	1,813,829			
Modernizing service initiative (MSI)—			INDIAN AND INUIT AFFAIRS PROGRAM		
Personnel .....	25,833,000	25,833,000	Vote 5—Operating expenditures—		
Other operating costs .....	59,401,000	44,224,000	Operating budget .....	371,027,236	362,276,007
Frozen .....	45,525,134		Special education program .....	909,200	768,901
Less: revenues netted against expenditures .....	1,626,337,819	1,592,416,990	Frozen .....	333,962	
	579,272,625	520,293,088		372,270,398	363,044,908
Vote 5—Grants and contributions—			Vote 6b—To write off certain debts and obligations due to Her Majesty in right of Canada .....	29,156,735	29,156,735
Grants and contributions.....	1,053,587,541	943,970,635	Vote 7b—To forgive certain debts and obligations due to Her Majesty in right of Canada .....	641,638	641,638
Opportunity Fund.....	23,751,000	21,903,699	Vote 10—Capital expenditures .....	7,731,000	7,449,912
	1,077,338,541	965,874,334	Vote 15—Grants and contributions—		
Statutory amounts .....	26,641,148,327	26,640,996,468	Grants and contributions.....	4,375,411,918	4,373,549,196
Total Department.....	28,297,759,493	28,127,163,890	Special education program .....	50,913,580	50,913,580
Canada Industrial Relations Board				4,426,325,498	4,424,462,776
Vote 10—Program expenditures—			Statutory amounts .....	209,566,918	177,313,721
Operating budget .....	12,018,966	11,606,842		5,045,692,187	5,002,069,690
Translation costs (Devimat Case)—			NORTHERN AFFAIRS PROGRAM		
Other operating costs .....	154,000	147,183	Vote 30—Operating expenditures—		
	12,172,966	11,754,025	Operating budget .....	124,564,841	123,442,108
Statutory amounts .....	1,597,589	1,597,241	Frozen .....	766,814	
	13,770,555	13,351,266		125,331,655	123,442,108
Canadian Artists and Producers Professional Relations Tribunal			Vote 35—Grants and contributions.....	79,996,900	79,938,523
Vote 15—Program expenditures—			Vote 40—Payments to Canada Post Corporation .....	27,600,000	27,517,406
Operating budget .....	1,636,000	1,407,254	Statutory amounts .....	9,475,942	9,470,797
Statutory amounts .....	158,635	158,635		242,404,497	240,368,834
	1,794,635	1,565,889	Total Department.....	5,415,240,439	5,368,593,115
Canadian Centre for Occupational Health and Safety			Canadian Polar Commission		
Vote 20—Program expenditures—			Vote 45—Program expenditures—		
Operating budget .....	9,997,263	8,275,681	Operating budget .....	867,800	830,692
Less: revenues netted against expenditures .....	5,841,000	4,202,762	Grants and contributions.....	27,200	27,200
	4,156,263	4,072,919		893,000	857,892
Statutory amounts .....	25		Statutory amounts .....	74,107	74,107
	4,156,288	4,072,919		969,107	931,999
Total Ministry.....	28,317,480,971	28,146,153,964	Total Ministry.....	5,416,209,546	5,369,525,114
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			INDUSTRY		
Department			Department		
ADMINISTRATION PROGRAM			Vote 1—Operating expenditures—		
Vote 1—Program expenditures—			Operating budget .....	552,670,941	549,565,045
Operating budget .....	116,706,306	115,862,341			

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Frozen .....	3,922,094		<b>Economic Development Agency of Canada for the Regions of Quebec</b>		
Less: revenues netted against expenditures .....	47,561,000	47,433,874	Vote 60—Operating expenditures—		
	509,032,035	502,131,171	Operating budget .....	42,739,613	42,161,974
			Summit of the Americas .....	500,000	229,629
			Frozen .....	450,439	
				43,690,052	42,391,603
Vote 2b—Program liability ceiling under the <i>Canada Small Business Financing Act</i> .....	1		Vote 65—Grants and contributions—		
			Grants and contributions .....	376,064,490	277,769,702
Vote 5—Grants and contributions—			Frozen .....	50,418,609	
Grants and contributions .....	821,690,045	673,858,232		426,483,099	277,769,702
Frozen .....	147,913,700		Statutory amounts .....	47,012,843	47,010,092
	969,603,745	673,858,232		517,185,994	367,171,397
Statutory amounts .....	185,386,507	122,728,504			
<b>Total Department .....</b>	<b>1,664,022,288</b>	<b>1,298,717,907</b>	<b>Enterprise Cape Breton Corporation</b>		
<b>Atlantic Canada Opportunities Agency</b>			Vote 70—Payments to the Enterprise Cape Breton Corporation—		
Vote 20—Operating expenditures—			Other operating costs .....	35,017,000	35,017,000
Operating budget .....	78,416,375	78,416,374	Frozen .....	2,150,000	
				37,167,000	35,017,000
Vote 25—Grants and contributions—			<b>National Research Council of Canada</b>		
Grants and contributions .....	268,276,006	268,276,005	Vote 75—Operating expenditures—		
Frozen .....	93,963,495		Operating budget .....	332,507,128	332,500,451
	362,239,501	268,276,005	Frozen .....	1,306,999	
Statutory amounts .....	13,518,409	13,518,373		333,814,127	332,500,451
	454,174,285	360,210,752			
<b>Canadian Space Agency</b>			Vote 80—Capital expenditures—		
Vote 30—Operating expenditures—			Capital .....	98,378,630	98,377,591
Operating budget .....	116,516,991	114,144,352	Frozen .....	52,620	
				98,431,250	98,377,591
Vote 35—Capital expenditures—			Vote 85—Grants and contributions .....	147,240,000	147,188,414
Personnel .....	4,210,721	4,210,721	Statutory amounts .....	149,427,988	140,810,280
Capital .....	151,924,828	151,472,910		728,913,365	718,876,736
Frozen .....	9,524,815				
	165,660,364	155,683,631	<b>Natural Sciences and Engineering Research Council</b>		
Vote 40—Grants and contributions .....	52,081,000	52,011,222	Vote 90—Operating expenditures—		
Statutory amounts .....	7,087,551	7,071,224	Operating budget .....	32,539,995	31,888,114
	341,345,906	328,910,429	Vote 95—Grants .....	649,601,000	616,025,999
<b>Canadian Tourism Commission</b>			Statutory amounts .....	3,379,539	3,379,108
Vote 45—Program expenditures .....	86,296,000	86,296,000		685,520,534	651,293,221
<b>Competition Tribunal</b>			<b>Office of Infrastructure of Canada</b>		
Vote 50—Program expenditures—			Vote 97—Operating expenditures—		
Operating budget .....	1,612,262	1,588,620	Operating budget .....	9,532,000	9,033,056
Statutory amounts .....	145,000	135,616	Vote 98a—Contributions .....	3,585,001	2,759,720
	1,757,262	1,724,236	Statutory amounts .....	325,213	325,213
<b>Copyright Board</b>				13,442,214	12,117,989
Vote 55—Program expenditures—			<b>Social Sciences and Humanities Research Council</b>		
Operating budget .....	2,269,250	2,134,994	Vote 100—Operating expenditures—		
Statutory amounts .....	285,000	221,577	Operating budget .....	16,880,183	16,715,386
	2,554,250	2,356,571			

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Vote 105—Grants—			Legal aid services .....	100,827,507	100,827,507
Grants and contributions .....	182,450,000	167,491,666	Youth justice cost-sharing		
Frozen .....	7,499,000		agreements .....	199,640,059	197,990,059
	189,949,000	167,491,666	Youth Justice Renewal		
Statutory amounts .....	2,005,553	2,005,553	Fund .....	25,256,941	16,368,980
			Public security and anti-terrorism .....	2,500,000	
	208,834,736	186,212,605		452,174,957	424,638,845
<b>Standards Council of Canada</b>			Statutory amounts .....	72,708,892	72,707,490
Vote 110—Payments to the Standards			<b>Total Department .....</b>	<b>1,002,198,635</b>	<b>942,158,819</b>
Council of Canada .....	6,937,000	6,579,600			
<b>Statistics Canada</b>			<b>Canadian Human Rights</b>		
Vote 115—Program expenditures—			<b>Commission</b>		
Operating budget .....	476,550,484	456,567,031	Vote 10—Program expenditures—		
Grants and contributions .....	561,000	560,800	Operating budget .....	19,209,102	18,998,567
Frozen .....	9,307,548		Pay equity—Operating		
Less: revenues netted against			budget—		
expenditures .....	130,000,000	110,278,701	Personnel .....	905,800	842,802
	356,419,032	346,849,130	Other operating costs .....	1,225,286	906,258
Statutory amounts .....	75,887,290	75,887,290	Frozen .....	45,472	
				21,385,660	20,747,627
	432,306,322	422,736,420	Statutory amounts .....	2,900,770	2,892,491
				24,286,430	23,640,118
<b>Western Economic</b>					
<b>Diversification</b>			<b>Canadian Human Rights</b>		
Vote 120—Operating			<b>Tribunal</b>		
expenditures—			Vote 15—Program expenditures—		
Operating budget .....	44,605,062	41,101,602	Operating budget .....	3,915,724	2,763,577
Vote 125—Grants and			Pay equity cases—Operating		
contributions—			budget—		
Grants and contributions .....	241,170,554	179,295,196	Personnel .....	174,000	89,492
Frozen .....	56,893,446		Other operating costs .....	1,242,000	521,836
	298,064,000	179,295,196	Devinat Case—		
Statutory amounts .....	26,431,136	26,431,136	Other operating costs .....	122,130	67,258
			Frozen .....	52,006	
	369,100,198	246,827,934		5,505,860	3,442,163
<b>Total Ministry .....</b>	<b>5,549,557,354</b>	<b>4,725,048,797</b>	Statutory amounts .....	335,718	335,718
				5,841,578	3,777,881
<b>JUSTICE</b>					
<b>Department</b>			<b>Commissioner for Federal Judicial</b>		
Vote 1—Operating expenditures—			<b>Affairs</b>		
Operating budget .....	342,764,456	341,920,978	Vote 20—Operating expenditures—		
Firearms program—			Operating budget .....	8,833,610	8,747,681
Personnel .....	25,743,111	25,743,111	Less: revenues netted against		
Other operating costs .....	48,444,085	30,758,214	expenditures .....	275,000	236,245
Drug Prosecution				8,558,610	8,511,436
Fund—			Vote 25—Canadian Judicial		
Personnel .....	2,909,402	2,909,402	Council—Operating		
Other operating costs .....	25,202,726	25,202,726	expenditures—		
Youth justice—Operating			Operating budget .....	1,207,376	1,129,116
budget—			Statutory amounts .....	305,982,477	305,982,477
Personnel .....	2,350,623	2,350,623		315,748,463	315,623,029
Other operating costs .....	9,392,343	9,392,343			
Public security and anti-terrorism—			<b>Federal Court of Canada</b>		
Personnel .....	5,569,540	5,299,579	Vote 30—Program expenditures—		
Other operating costs .....	2,572,512	1,235,508	Operating budget .....	37,757,161	37,302,395
Frozen .....	12,365,988		Air India hearings—		
	477,314,786	444,812,484	Other operating costs .....	500,000	67,397
Vote 5—Grants and contributions—			Frozen .....	87,251	
Grants and contributions .....	104,701,750	91,918,579		38,344,412	37,369,792
Firearms program .....	19,248,700	17,533,720			



## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Statutory amounts .....	5,188,759	5,159,407	Statutory amounts .....	1,411,943	1,411,926
	43,533,171	42,529,199		14,257,207	13,184,884
<b>Law Commission of Canada</b>			<b>Total Ministry.....</b>	<b>1,451,076,686</b>	<b>1,384,148,598</b>
Vote 55—Program expenditures—			<b>NATIONAL DEFENCE</b>		
Operating budget .....	2,963,702	2,906,409	<b>Department</b>		
Frozen .....	35,194		Vote 1—Operating expenditures—		
	2,998,896	2,906,409	Operating budget .....	9,841,426,738	9,803,891,948
Statutory amounts .....	215,233	215,233	Frozen .....	37,421,945	
	3,214,129	3,121,642	Less: revenues netted against		
<b>Offices of the Information and Privacy</b>			expenditures .....	484,214,524	484,214,524
<b>Commissioners of Canada</b>				9,394,634,159	9,319,677,424
OFFICE OF THE INFORMATION			Vote 5—Capital expenditures .....	1,939,429,525	1,914,303,806
COMMISSIONER OF CANADA					
PROGRAM			Vote 10—Grants and contributions—		
Vote 40—Program expenditures—			Grants and contributions .....	167,860,721	159,355,177
Operating budget .....	4,892,816	4,923,417	Frozen .....	195,184,482	
Frozen .....	5,446			363,045,203	159,355,177
	4,898,262	4,923,417	Statutory amounts .....	1,022,156,864	1,022,000,996
Statutory amounts .....	642,117	642,117	<b>Total Department.....</b>	<b>12,719,265,751</b>	<b>12,415,337,403</b>
	5,540,379	5,565,534	<b>Canadian Forces Grievance Board</b>		
<b>OFFICE OF THE PRIVACY</b>			Vote 15—Program expenditures—		
<b>COMMISSIONER OF</b>			Operating budget .....	9,673,038	8,331,858
<b>CANADA PROGRAM</b>			Frozen .....	1,000,000	
Vote 45—Program expenditures—				10,673,038	8,331,858
Operating budget .....	10,122,522	10,356,195	Statutory amounts .....	564,017	564,017
Contractual legal services—				11,237,055	8,895,875
Other operating costs .....	157,584	157,584	<b>Military Police Complaints</b>		
Privacy impact			<b>Commission</b>		
assessments—			Vote 20—Program expenditures—		
Personnel .....	128,000	128,000	Operating budget .....	3,945,650	3,310,111
Other operating costs .....	24,000	24,000	Statutory amounts .....	332,190	332,190
	10,432,106	10,665,779		4,277,840	3,642,301
Statutory amounts .....	1,495,236	1,494,711	<b>Total Ministry.....</b>	<b>12,734,780,646</b>	<b>12,427,875,579</b>
	11,927,342	12,160,490	<b>NATURAL RESOURCES</b>		
	17,467,721	17,726,024	<b>Department</b>		
<b>Supreme Court of Canada</b>			Vote 1—Operating expenditures—		
Vote 50—Program expenditures—			Operating budget .....	551,170,164	541,589,137
Operating budget .....	18,211,176	16,075,134	Frozen .....	31,058,873	
Statutory amounts .....	6,318,176	6,311,868	Less: revenues netted against		
	24,529,352	22,387,002	expenditures .....	23,095,468	23,095,468
<b>Tax Court of Canada</b>				559,133,569	518,493,669
Vote 55—Program expenditures—			Vote 5—Capital expenditures .....	17,484,756	17,240,895
Operating budget .....	11,939,332	11,436,834			
Devinat Case—			Vote 10—Grants and contributions—		
Personnel .....	109,305	109,305	Grants and contributions .....	141,355,216	102,821,969
Other operating costs .....	632,676	226,819	Frozen .....	11,729,785	
Frozen .....	163,951			153,085,001	102,821,969
	12,845,264	11,772,958	Statutory amounts .....	361,454,444	353,099,060
			<b>Total Department.....</b>	<b>1,091,157,770</b>	<b>991,655,593</b>



## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>Atomic Energy of Canada Limited</b>			<b>Library of Parliament</b>		
Vote 15—Payments to Atomic Energy of Canada Limited for operating and capital expenditures .....	144,572,000	144,572,000	Vote 10—Program expenditures—		
			Operating budget .....	24,190,680	24,189,915
			Less: revenues netted against expenditures .....	203,780	203,780
				23,986,900	23,986,135
<b>Canadian Nuclear Safety Commission</b>			Statutory amounts .....	3,682,494	3,682,494
Vote 20—Program expenditures—				27,669,394	27,668,629
Operating budget .....	57,480,132	56,102,940	<b>Total Ministry.....</b>	<b>424,438,562</b>	<b>418,597,092</b>
Grants and contributions .....	778,346	778,346			
Devinat Case .....	15,000				
Frozen .....	477,359		<b>PRIVY COUNCIL</b>		
	58,750,837	56,881,286	<b>Department</b>		
Statutory amounts .....	6,928,214	6,920,248	Vote 1—Program expenditures—		
	65,679,051	63,801,534	Operating budget .....	122,141,312	121,063,560
			Grants and contributions .....	4,747,000	4,496,850
			Frozen .....	53,520	
				126,941,832	125,560,410
<b>Cape Breton Development Corporation</b>			Statutory amounts .....	12,402,944	12,396,306
Vote 25—Payments to the Cape Breton Development Corporation for operating and capital expenditures—			<b>Total Department.....</b>	<b>139,344,776</b>	<b>137,956,716</b>
Other operating costs .....	50,740,000	46,536,000			
Frozen .....	10,000,000		<b>Canadian Centre for Management Development</b>		
	60,740,000	46,536,000	Vote 15—Program expenditures—		
			Operating budget .....	26,037,234	24,149,218
			Grants and contributions .....	175,000	170,000
<b>National Energy Board</b>			E-learning service—		
Vote 30—Program expenditures—			Personnel .....	550,000	484,984
Operating budget .....	32,478,924	30,935,522	Other operating costs .....	997,665	1,062,681
Translation costs (Devinat Case) .....	343,000	296,867	Frozen .....	967,497	
	32,821,924	31,232,389		28,727,396	25,866,883
Statutory amounts .....	4,218,875	4,214,134	Statutory amounts .....	6,656,856	6,651,663
	37,040,799	35,446,523		35,384,252	32,518,546
<b>Total Ministry.....</b>	<b>1,399,189,620</b>	<b>1,282,011,650</b>			
			<b>Canadian Intergovernmental Conference Secretariat</b>		
<b>PARLIAMENT</b>			Vote 20—Program expenditures—		
<b>The Senate</b>			Operating budget .....	5,031,305	4,759,475
Vote 1—Program expenditures—			Frozen .....	17,746	
Operating budget .....	41,107,873	41,107,873		5,049,051	4,759,475
Grants and contributions .....	248,077	115,314	Statutory amounts .....	270,276	270,230
	41,355,950	41,223,187		5,319,327	5,029,705
Statutory amounts .....	26,570,451	26,570,451			
	67,926,401	67,793,638	<b>Canadian Transportation Accident Investigation and Safety Board</b>		
			Vote 25—Program expenditures—		
<b>House of Commons</b>			Operating budget .....	28,679,730	28,117,406
Vote 5—Program expenditures—				3,184,589	3,159,294
Operating budget .....	201,578,206	195,786,418	Statutory amounts .....		
Grants and contributions .....	873,743	873,743		31,864,319	31,276,700
Less: revenues netted against expenditures .....	1,082,223	998,377			
	201,369,726	195,661,784	<b>Chief Electoral Officer</b>		
Statutory amounts .....	127,473,041	127,473,041	Vote 30—Program expenditures—		
	328,842,767	323,134,825	Operating budget .....	12,973,500	12,528,143

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments		Expenditures	
	\$		\$	
Statutory amounts .....	61,057,915		61,057,870	
	74,031,415		73,586,013	
<b>Commissioner of Official Languages</b>				
Vote 35—Program expenditures—				
Operating budget .....	15,734,700		15,102,830	
Statutory amounts .....	1,587,318		1,582,176	
	17,322,018		16,685,006	
<b>National Round Table on the Environment and the Economy</b>				
Vote 40—Program expenditures—				
Operating budget .....	5,043,732		4,984,093	
Frozen .....	20,868			
	5,064,600		4,984,093	
Statutory amounts .....	356,718		356,718	
	5,421,318		5,340,811	
<b>Public Service Staff Relations Board</b>				
Vote 65—Program expenditures—				
Operating budget .....	6,306,250		5,758,796	
Statutory amounts .....	783,844		783,224	
	7,090,094		6,542,020	
<b>Security Intelligence Review Committee</b>				
Vote 70—Program expenditures—				
Operating budget .....	2,241,000		1,871,236	
Statutory amounts .....	227,476		227,360	
	2,468,476		2,098,596	
<b>Total Ministry.....</b>	<b>318,245,995</b>		<b>311,034,113</b>	
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>				
<b>Department</b>				
<b>GOVERNMENT SERVICES PROGRAM</b>				
Vote 1—Operating expenditures—				
Operating budget .....	897,751,250		874,909,364	
Real property services—				
Personnel .....	181,181,623		181,181,623	
Other operating costs .....	1,545,785,580		1,544,194,933	
Banking fees—				
Other operating costs .....	35,701,000		35,641,791	
Frozen .....	48,730,721			
Less: revenues netted against expenditures .....	720,271,305		720,271,305	
	1,988,878,869		1,915,656,406	
Vote 5—Capital expenditures .....	462,183,000		434,018,046	
Vote 10—Grants and contributions.....	5,265,002		4,633,817	
Statutory amounts .....	453,932,673		68,594,838	
<b>Total Department.....</b>	<b>2,910,259,544</b>		<b>2,422,903,107</b>	
<b>Communication Canada</b>				
Vote 20—Program expenditures—				
Operating budget .....	151,059,505		133,119,065	
Grants and contributions .....	3,850,000		2,303,000	
Frozen .....	1,629,455			
Less: revenues netted against expenditures .....	21,350,000		14,459,619	
	135,188,960		120,962,446	
Statutory amounts .....	5,459,702		5,457,664	
	140,648,662		126,420,110	
<b>Office of Indian Residential Schools Resolution of Canada</b>				
Vote 22a—Program expenditures—				
Operating budget .....	37,751,351		37,751,351	
Grants and contributions .....	3,118,649		927,161	
Out of court settlements .....	20,000,000		13,477,673	
	60,870,000		52,156,185	
Statutory amounts .....	3,627,911		3,627,911	
	64,497,911		55,784,096	
<b>Total Ministry.....</b>	<b>3,115,406,117</b>		<b>2,605,107,313</b>	
<b>SOLICITOR GENERAL</b>				
<b>Department</b>				
Vote 1—Operating expenditures—				
Operating budget .....	57,410,379		55,051,299	
G8 Summit .....	45,000,000		20,012,205	
	102,410,379		75,063,504	
Vote 5—Grants and contributions—				
Grants and contributions .....	54,518,046		52,816,595	
Frozen .....	347,359			
	54,865,405		52,816,595	
Statutory amounts .....	4,302,329		4,298,210	
<b>Total Department.....</b>	<b>161,578,113</b>		<b>132,178,309</b>	
<b>Canadian Security Intelligence Service</b>				
Vote 10—Program expenditures—				
Operating budget .....	255,405,250		252,091,360	
Frozen .....	574,000			
	255,979,250		252,091,360	
Statutory amounts .....	887,910		887,315	
	256,867,160		252,978,675	
<b>Correctional Service</b>				
Vote 15—Penitentiary Service and National Parole Service—				
Operating expenditures—				
Operating budget .....	1,256,415,272		1,255,078,761	
Grants and contributions .....	3,729,182		3,729,182	
Frozen .....	8,330,547			
	1,268,475,001		1,258,807,943	
Vote 20—Penitentiary Service and National Parole Service—Capital expenditures—				
Capital .....	130,114,533		125,954,960	

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Frozen .....	999,467		Public security and anti-terrorism initiatives .....	6,874,000	6,874,000
Statutory amounts .....	131,114,000	125,954,960	Interim law enforcement in Canada's national parks .....	665,000	437,180
	169,877,575	155,498,540	G8 Summit .....	16,200,000	16,130,069
	1,569,466,576	1,540,261,443	Frozen .....	1,372,806	
<b>National Parole Board</b>				195,511,000	192,181,882
Vote 25—Program expenditures—			Statutory amounts .....	362,487,219	359,737,762
Operating budget .....	31,482,746	31,436,263		1,880,248,357	1,844,134,657
Grants and contributions .....	35,000	24,000	<b>Royal Canadian Mounted Police</b>		
Devinat Case .....	243,670	198,767	<b>External Review Committee</b>		
	31,761,416	31,659,030	Vote 45—Program expenditures—		
Statutory amounts .....	4,831,676	4,816,236	Operating budget .....	801,199	733,147
	36,593,092	36,475,266	Frozen .....	8,701	
<b>Office of the Correctional Investigator</b>				809,900	733,147
Vote 30—Program expenditures—			Statutory amounts .....	89,000	89,000
Operating budget .....	2,849,497	2,731,615		898,900	822,147
Statutory amounts .....	344,000	344,000	<b>Royal Canadian Mounted Police</b>		
	3,193,497	3,075,615	<b>Public Complaints Commission</b>		
<b>Royal Canadian Mounted Police</b>			Vote 50—Program expenditures—		
Vote 35—Law enforcement—Operating expenditures—			Operating budget .....	4,349,338	4,343,686
Operating budget .....	877,393,643	860,096,444	Statutory amounts .....	478,000	478,000
Grants and contributions .....	1,924,880	1,738,729		4,827,338	4,821,686
Contract policing services—			<b>Total Ministry.....</b>	<b>3,913,673,033</b>	<b>3,814,747,798</b>
Operating budget—					
Personnel .....	897,062,279	857,079,467	<b>TRANSPORT</b>		
Other operating costs .....	301,280,650	340,163,358	<b>Department</b>		
Revenues netted against expenditures .....	(970,703,871)	(969,603,767)	Vote 1—Operating expenditures—		
Prime Minister led summits—			Operating budget .....	540,756,376	539,640,939
Operating budget—			Less: revenues netted against expenditures .....	385,289,314	385,289,314
Personnel .....	10,856,618	1,321,644		155,467,062	154,351,625
Other operating costs .....	2,515,807	660,843	Vote 5—Capital expenditures—		
Prime Minister security detail .....	4,500,000	4,500,000	Capital .....	55,179,601	54,152,447
Organized crime .....	22,545,000	21,103,389	Frozen .....	24,391,601	
Disclosure workload .....	4,000,000	3,850,663		79,571,202	54,152,447
RCMP corporate management enhancements .....	13,660,000	13,660,000	Vote 10—Grants and contributions—		
Informatics and technical infrastructure .....	12,500,000	12,500,000	Grants and contributions .....	279,933,869	264,392,751
Compensation and benefits .....	28,646,000	28,646,000	Frozen .....	120,072,500	
Public security and anti-terrorism initiatives .....	91,608,200	91,596,948		400,006,369	264,392,751
Interim law enforcement in Canada's national parks .....	12,915,000	11,266,029	Vote 15—Payments to the Jacques Cartier and Champlain Bridges Inc.—		
G8 Summit .....	64,010,000	59,057,150	Other operating costs .....	82,191,000	80,134,692
Frozen .....	8,221,165		Frozen .....	1,549,000	
Less: revenues netted against expenditures .....	60,685,233	45,421,884		83,740,000	80,134,692
	1,322,250,138	1,292,215,013	Vote 20—Payments to Marine Atlantic Inc. ....	46,381,000	46,381,000
<b>Vote 40—Law enforcement—Capital expenditures—</b>			Vote 25—Payments to VIA Rail Canada Inc. ....	255,701,000	255,701,000
Capital .....	26,738,288	25,079,727	Vote 26a—Payments to Old Port of Montreal Corporation Inc. ....	18,400,001	18,400,000
Contract policing services .....	88,160,906	88,160,906			
Informatics and technical infrastructure .....	37,500,000	37,500,000			
Radio communications .....	15,000,000	15,000,000			
Cell retrofit program .....	3,000,000	3,000,000			

BUDGETARY DETAILS BY ALLOTMENT—*Concluded*

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Vote 27a—Payments to Queens Quay West Land Corporation .....	4,000,001	4,000,000	Vote 10—Government-wide initiatives— Other operating costs .....	13,486,429	52,036
Statutory amounts .....	377,090,483	375,038,557	Frozen .....	13,538,465	
<b>Total Department.....</b>	<b>1,420,357,118</b>	<b>1,252,552,072</b>	<b>Vote 20—Public service insurance—</b>		
<b>Canada Mortgage and Housing Corporation</b>			Other operating costs .....	1,340,236,525	1,301,929,811
Vote 28a—Operating expenditures— Other operating costs .....	1,978,801,550	1,978,801,550	Grants and contributions.....	500,000	302,755
Frozen .....	19,715,700		Less: revenues netted against expenditures .....	135,559,145	135,559,145
	1,998,517,250	1,978,801,550		1,205,177,380	1,166,673,421
<b>Canada Post Corporation</b>			Statutory amounts .....	116,585,499	116,585,499
Vote 29a—Payments to the Canada Post Corporation for special purposes.....	237,210,001	237,210,000	<b>Total Ministry.....</b>	<b>2,203,800,276</b>	<b>1,470,518,066</b>
<b>Canadian Transportation Agency</b>			<b>VETERANS AFFAIRS</b>		
Vote 30—Program expenditures— Operating budget .....	24,820,025	24,128,128	<b>Department</b>		
Frozen .....	197,647		<b>VETERANS AFFAIRS PROGRAM</b>		
	25,017,672	24,128,128	Vote 1—Operating expenditures— Operating budget .....	236,912,242	236,774,104
Statutory amounts .....	3,850,837	3,850,369	Other health purchased services .....	463,949,075	446,636,129
	28,868,509	27,978,497	Other health purchased services— Personnel .....	4,709,104	4,709,104
<b>Civil Aviation Tribunal</b>			Payments to First Nations Veterans.....	38,616,406	29,308,137
Vote 35—Program expenditures— Operating budget .....	1,209,070	997,555	Frozen .....	444,574	
Statutory amounts .....	115,932	115,932		744,631,401	717,427,474
	1,325,002	1,113,487	Vote 5—Capital .....	5,065,000	4,767,160
<b>Total Ministry.....</b>	<b>3,686,277,880</b>	<b>3,497,655,606</b>	Vote 10—Grants and contributions.....	1,726,888,000	1,703,456,334
<b>TREASURY BOARD</b>			Statutory amounts .....	37,957,030	37,957,030
<b>Secretariat</b>				2,514,541,431	2,463,607,998
Vote 1—Operating expenditures— Operating budget .....	181,953,858	172,171,749	<b>VETERANS REVIEW AND APPEAL BOARD PROGRAM</b>		
Frozen .....	402,669		Vote 15—Program expenditures— Operating budget .....	9,433,861	9,432,514
Less: revenues netted against expenditures .....	2,854,000	2,029,280	Translation costs (Devinat Case) .....	8,125	8,125
	179,502,527	170,142,469		9,441,986	9,440,639
Vote 2—Contributions .....	18,850,001	17,116,677	Statutory amounts .....	2,070,163	2,070,163
Vote 5—Government contingencies— Frozen .....	670,146,404			11,512,149	11,510,802
			<b>Total Ministry.....</b>	<b>2,526,053,580</b>	<b>2,475,118,800</b>
			<b>GRAND TOTAL .....</b>	<b>161,157,204,861</b>	<b>156,784,708,645</b>

(1) Formerly Canadian Film Development Corporation.

## Commissions

### General information by commission

The purpose of the following statement is to present general information for each commission involved in a public inquiry or investigation.

### GENERAL INFORMATION BY COMMISSION

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
<b>PRIVY COUNCIL</b>					
<b>Department</b>					
Indian Specific Claims Commission .....	432,650	393,770	2,623,586	2,371,067	5,821,073
This Commission was established by Order in Council (PC 1991-1329 dated July 15, 1991) pursuant to Part I of the <i>Inquiries Act</i> . The Commission conducts impartial inquiries when a First Nation disputes rejection of their specific claim by the Minister of Indian Affairs and Northern Development, or when a First Nation disagrees with the compensation criteria used by the Government in negotiating the settlement of their claim.					
Commission on the Future of Health Care in Canada .....	124,875	70,199	1,695,119	5,539,675	7,429,868
This Commission was established by Order in Council (PC 2001-569 dated April 3, 2001) pursuant to Part I of the <i>Inquiries Act</i> . The Commission was to inquire into and undertake dialogue with Canadians on the future of Canada's public health care system, and to recommend policies and measures respectful of the jurisdictions and powers in Canada required to ensure over the long term the sustainability of a universally accessible, publicly funded health system, that offers quality services to Canadians and strikes an appropriate balance between investments in prevention and health maintenance and those directed to care and treatment. The Commission's report was presented to the Governor in Council on November 27, 2002.					
<b>Chief Electoral Officer</b>					
Federal Electoral Boundaries Commissions .....	627,987	168,368	1,946,913	4,022,011	6,765,279
These independent Commissions, one per province, were established by Order in Council (P.C. 2002-447 dated April 16, 2002) pursuant to the <i>Electoral Boundaries Readjustment Act</i> . The Commissions mandate is to consider and report on the readjustment of the representation of the provinces in the House of Commons required to be made on the completion of each decennial census. The term of each Commission is dependent on the date of completion of its final report.					

\* For details related to current year expenditures, see following statement called—"Travel and living expenses by commission".



**Travel and living expenses by commission**

The following statement presents the total travel and living expenses paid to each commission's member.

**TRAVEL AND LIVING EXPENSES BY COMMISSION**

Name of members	2002-2003 Expenditures
	\$
<b>PRIVY COUNCIL</b>	
<b>Department</b>	
Indian Specific Claims Commission	
Augustine R J (Commissioner) .....	81,742
Bellegarde J D (Commissioner) .....	72,499
Dickson Gilmore J (Commissioner) .....	123
Dupuis R (Commissioner) .....	42,256
Fontaine P (Chief Commissioner) .....	111,505
Holman A C (Commissioner) .....	55,174
Purdy S G (Commissioner) .....	30,471
	<u>393,770</u>
Commission on the Future of Health Care in Canada	
Romanow R J (Commissioner) .....	<u>70,199</u>
<b>Chief Electoral Officer</b>	
Federal Electoral Boundaries Commissions	
Barry DJ .....	4,374
Barry JP .....	5,451
Baynton G .....	3,879
Bickerton J .....	7,399
Boudreault P .....	8,952
Carty RK .....	7,420
Cayer V .....	8,488
Erickson L .....	3,096
Hébert RM .....	461
Hiebert J .....	15,862
Hutchison R .....	4,083
Jenkins DH .....	512
Johnson W .....	5,924
Kelly W .....	1,638
Khullar R .....	2,376
Kroft GJ .....	3,223
Landes R .....	2,788
Leblanc G .....	2,102
LeGrow K .....	4,800
Lissaman D .....	4,204
MacCallum EP .....	4,830
MacDonald JW .....	365
Prémont P .....	28,085
Richard G .....	14,574
Riche DG .....	3,566
Roberts Z .....	486
Sancton A .....	10,104
Smith DE .....	5,039
Smith J .....	1,369
Sotiriadis CM .....	2,918
	<u>168,368</u>

## Education costs

This statement provides details of education costs incurred in the current year. For the purpose of this statement, an education cost represents the cost of any long-term education activity. A long-term education activity is any training or development activity given to a Government employee and conducted at an educational institution outside of the Public Service that amounted or will amount to a total of 65 working days or more over a maximum period of three (3) years, or that involved or will involve total expenditures in excess of \$25,000 (including salary).

## EDUCATION COSTS

Department and agency	Number of employees	Salaries <sup>(1)</sup>	Travel and living expenses	Tuition fees <sup>(2)</sup>	Other expenses	Total
<b>AGRICULTURE AND AGRI-FOOD</b>						
Department.....	9	336,868	750	18,545	10,962	367,125
Canadian Food Inspection Agency.....	2	55,405		650		56,055
<b>CANADA CUSTOMS AND REVENUE AGENCY</b> .....	13	142,957				142,957
<b>CANADIAN HERITAGE</b>						
National Archives of Canada.....	1	33,943				33,943
National Library.....	2	25,248	244	6,194	703	32,389
Parks Canada Agency.....	3	20,172	14,200	6,805		41,177
Public Service Commission.....	5	63,556	1,553	20,238	1,032	86,379
<b>CITIZENSHIP AND IMMIGRATION</b>						
Department.....	4	34,707		37,486		72,193
<b>ENVIRONMENT</b>						
Department.....	12	172,813		6,835	227	179,875
<b>FINANCE</b>						
Auditor General.....	1	97,770		8,371		106,141
<b>FISHERIES AND OCEANS</b> .....	8	96,668	3,200	17,801	22,703	140,372
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>						
Canadian International Development Agency.....	7	55,724		46,646		102,370
<b>HEALTH</b>						
Department.....	22	436,183	8,663	238,385		683,231
Canadian Institutes of Health Research.....	2	18,325		24,000		42,325
<b>HUMAN RESOURCES DEVELOPMENT</b>						
Department.....	15	62,361	4,622	13,562		80,545
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>						
Department.....	8	129,048	800	24,569	3,800	158,217
<b>INDUSTRY</b>						
Department.....	3	95,331		49,714	2,388	147,433
Atlantic Canada Opportunities Agency.....	1	10,481		1,935	432	12,848
Canadian Space Agency.....	2	50,820		1,787		52,607
Economic Development Agency of Canada for the Regions of Quebec.....	3	71,468		3,991		75,459
National Research Council of Canada.....	2			58,064		58,064
Statistics Canada.....	1	15,231		4,500	800	20,531

EDUCATION COSTS—*Concluded*

Department and agency	Number of employees	Salaries <sup>(1)</sup>	Travel and living expenses	Tuition fees <sup>(2)</sup>	Other expenses	Total
		\$	\$	\$	\$	\$
<b>JUSTICE</b>						
Department.....	9	131,860	2,436	12,898	1,492	148,686
Federal Court of Canada.....	4	19,483	4,543			24,026
<b>NATIONAL DEFENCE</b>						
Department.....	30	1,125,720	1,253	232,703	1,700	1,361,376
<b>NATURAL RESOURCES</b>						
Department.....	11	279,025	14,035	37,527	21,596	352,183
National Energy Board.....	2	21,058		11,192		32,250
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>						
Department.....	8	58,119	11,063	50,476	700	120,358
Communication Canada.....	3	64,181		2,977	805	67,963
<b>SOLICITOR GENERAL</b>						
Correctional Service.....	32	482,483	5,103	66,823	11,144	565,553
National Parole Board.....	1	37,730		12,000		49,730
Royal Canadian Mounted Police.....	43	1,432,777				1,432,777
<b>TRANSPORT</b>						
Department.....	6	141,687		19,184	32,017	192,888
<b>VETERANS AFFAIRS</b>						
.....	4	28,542				28,542
<b>Total.....</b>	<b>279</b>	<b>5,847,744</b>	<b>72,465</b>	<b>1,035,858</b>	<b>112,501</b>	<b>7,068,568</b>

<sup>(1)</sup> Includes allowances in lieu of pay.<sup>(2)</sup> Includes book allowances.

## Return on investments

This statement provides details for the current year of the category of other revenues called return on investments. Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits, as recorded by departments before any adjustments are made. For the purposes of presentation in the financial

statements, amounts shown here for foreign exchange accounts and enterprise Crown corporations have been respectively reclassified to foreign exchange revenues and Crown corporation revenues in Sections 2 and 3 of Volume I and Table 4a of Volume II (Part I).

## RETURN ON INVESTMENTS

	Amount realized in 2002-2003 <sup>(1)</sup>		Amount realized in 2002-2003 <sup>(1)</sup>
	\$		\$
<b>CONSOLIDATED ACCOUNTS—</b>		Port Alberni Port Authority—	
Atomic Energy of Canada Limited .....	181,361	Other .....	59,284
<b>CASH AND ACCOUNTS RECEIVABLE—</b>		Prince Rupert Port Authority—	
Finance—		Other .....	100,600
Interest on bank deposits .....	177,961,478	Québec Port Authority—	
Human Resources Development—		Other .....	318,428
Interest on bank deposits .....	606,432	Saguenay Port Authority—	
<b>Total cash and accounts receivable .....</b>	<b>178,567,910</b>	Other .....	35,813
<b>FOREIGN EXCHANGE ACCOUNTS—</b>		Saint John Port Authority—	
International reserves held in the Exchange Fund		Other .....	229,571
Account—		Sept Îles Port Authority—	
Transfer of profit .....	3,231,166,261	Other .....	156,753
International Monetary Fund—Subscriptions—		St. John's Port Authority—	
Transfer of profit .....	93,090,522	Other .....	78,160
<b>Total foreign exchange accounts .....</b>	<b>3,324,256,783</b>	Toronto Port Authority—	
<b>LOANS, INVESTMENTS AND ADVANCES—</b>		Other .....	53,946
<b>Enterprise Crown corporations—</b>		Trois-Rivières Port Authority—	
Business Development Bank of Canada—		Other .....	100,650
Dividends .....	17,509,664	Thunder Bay Port Authority—	
Canada Mortgage and Housing Corporation .....	502,422,581	Other .....	71,404
Farm Credit Canada .....	754,000	Vancouver Port Authority—	
	520,686,245	Other .....	3,852,842
Other—		Windsor Port Authority—	
Bank of Canada—		Other .....	28,556
Transfer of profit .....	1,807,548,090	<b>Total enterprise Crown corporations .....</b>	<b>2,400,515,605</b>
Canada Development Investment Corporation—		<b>Portfolio investments—</b>	
Dividends .....	40,000,000	Petro-Canada Limited—	
Canada Lands Company Limited—		Dividends .....	19,756,042
Dividends .....	4,599,990	<b>National governments including developing</b>	
Canada Post Corporation—		<b>countries—</b>	
Dividends .....	16,700,000	Developing countries—Foreign Affairs and	
Canadian Dairy Commission .....	1,215,912	International Trade—Canadian International	
Belledune Port Authority—		Development Agency—International develop-	
Other .....	122,330	ment assistance .....	1,604,497
Fraser River Port Authority—		Development of export trade (loans administered by	
Other .....	292,096	Export Development Canada)—Foreign Affairs	
Halifax Port Authority—		and International Trade .....	99,981,543
Other .....	536,996	Thailand Financial Assistance Loan—Finance .....	7,447,714
Hamilton Port Authority—		United Kingdom—Finance—United Kingdom Financial	
Other .....	388,500	Agreement Act, 1946—	
Montreal Port Authority—		Deferred interest .....	3,275,688
Other .....	3,184,674	<b>Total national governments including developing</b>	
Nanaimo Port Authority—		<b>countries .....</b>	<b>112,309,442</b>
Other .....	98,865	<b>International organizations—</b>	
North Fraser Port Authority—		International Monetary Fund—	
Other .....	55,900	Poverty Reduction and Growth Facility .....	30,930,434

## RETURN ON INVESTMENTS—Continued

	Amount realized in 2002-2003 <sup>(1)</sup>		Amount realized in 2002-2003 <sup>(1)</sup>
	\$		\$
<b>Provincial and territorial governments—</b>		<b>BRITISH COLUMBIA—</b>	
<b>NEWFOUNDLAND AND LABRADOR—</b>		<b>Finance—</b>	
Finance—		Municipal Development and Loan	
Municipal Development and Loan		Board .....	17,916
Board .....	99,063	<b>YUKON TERRITORY—</b>	
<b>Industry—</b>		Indian Affairs and Northern Development—	
Atlantic Development Board carry-over		Government of the Yukon Territory .....	1,907
projects .....	22,744	<b>Total provincial and territorial governments .....</b>	<b>3,561,957</b>
Atlantic Provinces Power Development			
Act .....	2,010,959	<b>Other loans, investments and advances—</b>	
	2,132,766	Loans and accountable advances—	
<b>NOVA SCOTIA—</b>		Foreign Affairs and International Trade—	
Finance—		Loans, investments and advances to national	
Municipal Development and Loan		governments—Personnel posted abroad .....	380,240
Board .....	3,298	Human Resources Development—	
<b>PRINCE EDWARD ISLAND—</b>		Interest on Canada student loans .....	152,139,370
Finance—			152,519,610
Municipal Development and Loan		<b>Other—</b>	
Board .....	9,115	Agriculture and Agri-Food—	
<b>Industry—</b>		Construction of multi-purpose	
Atlantic Canada Opportunities Agency—		exhibition buildings .....	9,131
Comprehensive development plan agreement .....	155,648	Citizenship and Immigration—	
	164,763	Interest on transportation and assistance loans .....	875,958
<b>NEW BRUNSWICK—</b>		Finance—	
Finance—		Financial Consumer Agency of	
Municipal Development and Loan		Canada .....	158,303
Board .....	45,882	Ottawa Civil Service Recreational Association .....	1,917
<b>Industry—</b>		Fisheries and Oceans—	
Atlantic Provinces Power Development		Loans to Haddock Fishermen .....	106,820
Act .....	575,810	Foreign Affairs and International Trade—	
Atlantic Canada Opportunities Agency—		Interest received from other enterprise Crown	
Special areas and highways agreement .....	59,271	corporations .....	74,394
	680,963	Indian Affairs and Northern Development—	
<b>QUEBEC—</b>		Yukon Energy Corporation .....	550,823
Finance—		Inuit loan fund .....	8,076
Federal-provincial fiscal		Indian economic development fund—	
arrangements .....	58,944	Direct loans .....	10,876
Municipal Development and Loan		Guaranteed loans .....	486,646
Board .....	469,767		
	528,711	Council for Yukon Indians .....	497,522
<b>SASKATCHEWAN—</b>		Native claimants .....	856,215
Agriculture and Agri-Food—		First Nations in British Columbia .....	4,813,879
Agricultural service centres .....	10,563	Transport—	
Finance—		St Lawrence Seaway Management	
Municipal Development and Loan		Corporation .....	110,027
Board .....	790	Veterans Affairs—	
	11,353	Veterans' Land Act Fund—	
<b>ALBERTA—</b>		Advances .....	216,756
Finance—			11,114,969
Municipal Development and Loan		<b>Total other loans, investments and advances .....</b>	<b>163,634,579</b>
Board .....	20,280	<b>Total loans, investments and advances .....</b>	<b>2,730,708,059</b>



RETURN ON INVESTMENTS—*Concluded*

	Amount realized in 2002-2003 <sup>(1)</sup>		Amount realized in 2002-2003 <sup>(1)</sup>
	\$		\$
<b>OTHER ACCOUNTS—</b>		<b>Royal Canadian Mounted Police—</b>	
Foreign Affairs and International Trade—		Loans and advances to persons posted abroad—	
Interest on mission bank accounts .....	229,130	Interest .....	\$ 8,103
Indian Affairs and Northern Development—		Transfer of profit .....	170,130
Stoney Band perpetual loan .....	11,689		178,233
Indian housing assistance fund—			
On-reserve housing—Interest on guaranteed loans ...	993,472	<b>Total other accounts .....</b>	<b>95,658,114</b>
Eso Ltd—Norman Wells Project profits .....	90,241,767	<b>TOTAL RETURN ON INVESTMENTS .....</b>	<b>6,329,372,227</b>
Industry—			
Other dividends .....	3,833	<b>Summary—</b>	
National Defence—		Interest .....	998,820,560
Interest on loans to employees posted abroad .....	576,251	Transfer of profits .....	5,222,046,640
Interest earned from funds on deposit with suppliers .....	60,584	Transfer of surpluses .....	170,130
Public Works and Government Services—		Dividends .....	98,569,529
Consulting and Audit Canada Revolving Fund .....	188,000	Other .....	9,765,368
Solicitor General—Correctional Service—		<b>Total .....</b>	<b>6,329,372,227</b>
CORCAN Revolving Fund .....	3,175,155		

<sup>(1)</sup> The amounts reported in this column represent interest unless otherwise indicated.

## Travel expenses of ministers and parliamentary secretaries

This statement provides details of the travel expenses of ministers and parliamentary secretaries incurred in the current year while on official departmental business. For the purpose of this statement, travel expenses include transportation, accommodation, meals and other expenses. The following items are excluded from this statement:

- travel expenses of ministers' staff, or of other persons travelling with ministers and parliamentary secretaries;
- hospitality costs extended on behalf of the Government where it is considered to be essential, as a matter of courtesy, or to facilitate the conduct of Government business;
- travel expenses of Members of the House of Commons serving on various parliamentary committees;

- any moving, transportation and travel expenses paid for by the House of Commons on behalf of its Members. These expenses are reported in a separate statement in Section 12 of this volume entitled "House of Commons—Statement of sessional and expense allowances, and of travel expenses paid in 2002-2003";
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members of the House of Commons for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in Section 12 of this volume entitled "Foreign Affairs and International Trade—Travel expenses for Canadian representation at international conferences and meetings".

## TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES

	Vote	Amount		Vote	Amount
		\$			\$
<b>AGRICULTURE AND AGRI-FOOD</b>			<b>FINANCE</b>		
Minister—			Minister—		
Hon L Vanelief .....	1	50,523	Hon P Martin .....	1	6,806
Secretary of State (Federal Economic Development Initiative for Northern Ontario and (Rural Development)—			Deputy Prime Minister and Minister of Finance—		
Hon A Mitchell .....	1	39,538	Hon J Manley .....	1	43,516
Parliamentary Secretary—			Secretaries of State (International Financial Institutions)—		
L McCormick .....	1	5,886	Hon J McCallum .....	1	16,182
			Hon M Bevilacqua .....	1	39,702
<b>CANADA CUSTOMS AND REVENUE AGENCY</b>			<b>FISHERIES AND OCEANS</b>		
Minister of National Revenue—			Minister—		
Hon E Caplan .....	1	9,340	Hon R Thibault .....	1	157,154
<b>CANADIAN HERITAGE</b>			Parliamentary Secretary—		
Minister—			G Farrah .....	1	19,902
Hon S Copps .....	1	86,878	<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>		
Secretary of State (Amateur Sport)—			Minister of Foreign Affairs—		
Hon P DeVillers .....	1	79,685	Hon W Graham .....	1	62,204
Secretary of State (Multiculturalism)—			Minister for International Trade—		
Hon J Augustine .....	1	19,995	Hon P S Pettigrew .....	1	102,455
Secretary of State (Status of Women)—			Secretary of State (Central and Eastern Europe and Middle East)—		
Office of the Co-ordinator—			Hon G Knutson .....	1	48,193
Hon J Augustine .....	1	20,373	Secretary of State (Latin America and Africa) (Francophonie)—		
<b>CITIZENSHIP AND IMMIGRATION</b>			Hon D Paradis .....	1	36,066
Minister—			Secretary of State (Asia-Pacific)—		
Hon D Coderre .....	1	78,947	Hon D Kilgour .....	1	69,451
Parliamentary Secretaries—			Parliamentary Secretaries—		
M J Assad .....	1	8,236	M Calder .....	1	2,606
S M Assadourian .....	1	4,806	M A Carroll .....	1	5,933
<b>ENVIRONMENT</b>			P O'Brian .....	1	452
Minister—			Minister for International Cooperation—		
Hon D Anderson .....	1	62,229	Hon S Whelan .....	20	179,762
Parliamentary Secretary—			Parliamentary Secretaries—		
K Redman .....	1	2,535	A Harvey .....	20	75
			M Jennings .....	20	894

## TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES—Concluded

	Vote	Amount		Vote	Amount
		\$			\$
<b>HEALTH</b>			<b>PRIVY COUNCIL</b>		
Minister—			Prime Minister—		
Hon A McLellan .....	1	30,552	Rt Hon J Chrétien .....	1	12,489
<b>HUMAN RESOURCES DEVELOPMENT</b>			Deputy Prime Minister and Minister of Infrastructure and Crown Corporations—		
Minister of Human Resources Development—			Hon J P Manley .....	1	10,657
Hon J Stewart .....	1	86,161	President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs—		
Minister of Labour—			Hon S Dion .....	1	69,831
Hon C Bradshaw .....	1	112,833	Minister of State and Leader of the Government in the House of Commons—		
Secretary of State (Children and Youth)—			Hon D Boudria .....	1	45,640
Hon E Blondin-Andrew .....	1	89,345	Leader of the Government in the House of Commons, Minister responsible for the Canadian Wheat Board and Federal Interlocutor for Métis and Non-Status Indians—		
Parliamentary Secretaries—			Hon R E Goodale .....	1	5,850
R Folco .....	1	1,508	Leader of the Government in the Senate—		
D St-Jacques .....	1	1,213	Hon S Carstairs .....	1	51,099
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>			<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>		
Minister—			Ministers—		
Hon R D Nault .....	1	83,454	Hon D Boudria .....	1	9,914
<b>INDUSTRY</b>			Hon R E Goodale .....	1	47,626
Minister—			Parliamentary Secretary—		
Hon A Rock .....	1	146,246	P J M Szabo .....	1	896
Secretaries of State (Science, Research and Development)—			<b>SOLICITOR GENERAL</b>		
Hon M Bevilacqua .....	1	8,113	Solicitor(s) General of Canada—		
Hon R D Pagtakhan .....	1	14,853	Hon A W Easter .....	1	6,712
Parliamentary Secretary—			Hon L MacAulay .....	1	35,796
S Marcil .....	1	182	Parliamentary Secretary—		
Minister of State (Atlantic Canada Opportunities Agency)—			M Jennings .....	1	500
Hon G Byrne .....	20	106,506	<b>TRANSPORT</b>		
Secretary of State (Economic Development Agency of Canada for the Regions of Quebec)—			Minister—		
Hon C Drouin .....	60	22,970	Hon D M Collenette .....	1	96,362
Secretary of State (Western Economic Diversification)—			Parliamentary Secretary to the Minister of Transport for Crown Corporations—		
Hon S Owen .....	120	31,536	S Mahoney .....	1	2,194
<b>JUSTICE</b>			<b>TREASURY BOARD</b>		
Minister of Justice and Attorney General of Canada—			President of the Treasury Board and Minister responsible for Infrastructure—		
Hon M Cauchon .....	1	39,873	Hon L Robillard .....	1	25,832
Parliamentary Secretary—			<b>VETERANS AFFAIRS</b>		
P H Macklin .....	1	11,085	Minister—		
<b>NATIONAL DEFENCE</b>			Hon R D Pagtakhan .....	1	25,336
Ministers—					
Hon A Eggleton .....	1	14,753			
Hon J McCallum .....	1	97,625			
Parliamentary Secretary—					
J F O'Reilly .....	1	7,902			
<b>NATURAL RESOURCES</b>					
Minister—					
Hon H S Dhaliwal .....	1	83,821			
Parliamentary Secretary—					
B Serre .....	1	964			



# SECTION 12

2002-2003

*PUBLIC ACCOUNTS OF CANADA*

## Other Miscellaneous Information

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## Foreign Affairs and International Trade

### EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

Conferences and meetings	Amount
	\$
United Nations Commission on Human Rights 58 <sup>th</sup> session .....	98,863
Hon. S Carstairs visit to Madrid, Spain - World Assembly on Aging Conference .....	71,789
Prime Minister's Visit to London - Funeral of Queen Mother .....	174,983
Canadian delegation to Memorial Service Princess Margaret .....	10,199
Prime Minister's Visit to Morocco, Algeria, Nigeria, South Africa, Mozambique, Ethiopia and Senegal .....	1,116,434
Prime Minister's Visit to New York - East West Institute Prize .....	53,736
Hon. J. Manley visit to New York representing the Prime Minister - United Nations Special Session of the General Assembly on Children .....	69,066
Prime Minister's Visit to Italy, France and England - Canada-European Summit and G8 .....	1,449,474
Minister of Foreign Affairs (MINA) to Reykjavik Iceland - NATO Foreign Ministers Meeting .....	72,027
Minister of International Trade (MINT) to Paris - OECD Meeting .....	28,104
Canadian delegation to Dili, East Timor - Independence Ceremony .....	56,178
Prime Minister's Visit to Rome, Italy - NATO Leader's Summit .....	234,938
Minister of International Trade (MINT) to Puerto Vallarta, Mexico - Ministers responsible for Trade - Asia-Pacific Economic Cooperation (APEC) .....	45,507
Minister of Foreign Affairs (MINA) to Bridgetown, Barbados - General Assembly Organisation of American States (OAS) .....	68,135
Canadian delegation to Mali, Bamako - Investiture ceremony .....	24,248
Canadian delegation to Chile, Santiago - Human Security Network meeting .....	31,229
Minister of Foreign Affairs (MINA) to Brunei - ARF and ASEAN Ministers meeting .....	107,729
Canadian delegation to Bolivia and Columbia - Inauguration ceremonies .....	24,767
Prime Minister's Visit to Detroit - Canada-US Border Summit .....	93,281
Prime Minister's Visit to Saint-Gallen, Switzerland - Forum of Federations .....	444,818
Prime Minister's Visit to Johannesburg, South Africa - World Summit on Sustainable Development .....	726,240
Minister of Foreign Affairs (MINA) to New York - International Criminal Court .....	5,639
Prime Minister's Visit to New York - September 11 <sup>th</sup> Commemoration .....	133,540
Prime Minister's Visit to New York - United Nations NEPAD Session .....	80,754
Prime Minister's Visit to New York - World Statesman Award .....	89,368
Minister of Foreign Affairs (MINA) and Canadian delegation to New York - United Nations General Assembly (UNGA) 57 <sup>th</sup> session .....	768,580
Conference of Spouses of Head of States and Governments of Americas .....	65,020
Minister of Foreign Affairs (MINA) to Copenhagen Denmark - Canada-European Union Ministerial (CDA-EU) meeting .....	86,107
Prime Minister's Visit to Beirut, Lebanon - Francophonie Summit .....	1,101,553
Prime Minister's Visit to Los Cabos, Mexico - APEC Summit .....	1,128,204
Canadian delegation to Interlaken, Switzerland - Kimberly Process Ministerial meeting .....	6,402
Minister of International Trade (MINT) to Quito, Ecuador - Trade Ministers FTAA Meeting .....	46,391
Prime Minister's Visit to Prague, Czechoslovakia - NATO Summit .....	643,255
Prime Minister's Visit to Paris, France - Conference on Economic Reform in Lebanon .....	326,196
Minister of Foreign Affairs (MINA) to Porto, Portugal - Organization for Security and Cooperation in Europe (OSCE) .....	42,337
Canadian delegation to Lausanne, Switzerland - Permanent Council of La Francophonie (PCF) .....	61,564
Canadian delegation to Brasilia - Inauguration of President of Brazil .....	39,159
Canadian delegation to Quito, Ecuador - Inauguration of President of Ecuador .....	12,604
Canadian delegation to Paris France - International Peace Conference Ivory Coast .....	12,517
Prime Minister's Visit to Chicago - Council on Foreign Relations .....	86,645
Prime Minister's Visit to Mexico - Bilateral Match .....	290,925
Canadian delegation to Manila - Southeast Asia Ministers of Education Council (SEAMEC) .....	13,520
Canadian delegation to Beirut, Lebanon - Conference of Ministers of Youth and Sports (CONFESJES) .....	35,322
Prime Minister's Visit to Amsterdam, The Hague, London, Milan, Rome - Team Canada 2003 (Postponed) .....	4,187,911

## Foreign Affairs and International Trade

### EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Concluded*

Conferences and meetings	Amount
	\$
Start-up cost United Nations Commission on Human Rights 59 <sup>th</sup> session .....	188,347
Start-up cost and advance team for the Prime Minister's visit to Washington .....	4,628
Start-up cost and advance team for the Prime Minister's visit to Dominican Republic .....	1,158
Start-up cost and advance team for the Prime Minister's visit to Greece - Canada European Union (CDA-EU) Summit .....	19,574
Start-up cost and advance team for the Prime Minister's visit to St-Petersburg, Russia .....	39,693
Start-up cost and advance team for the Prime Minister's visit to Evian, France - G8 Summit .....	85,720
Start-up cost and advance team for the Prime Minister's visit to Prague - 2010 Winter Olympics Games .....	152,933
Start-up cost and advance team for the Prime Minister's visit to Bangkok, Thailand - APEC 2003 .....	430
Start-up cost and advance team for the Governor General's visit to Russia, Finland and Iceland .....	12,921
Ministerial Pairing .....	94,886
Miscellaneous .....	18,675
Total .....	14,884,223

## Foreign Affairs and International Trade

### TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

	\$		\$
<i>United Nations Commission on Human Rights</i>		Foreign Affairs and International Trade	
58 <sup>th</sup> session.....	78,763	Hepburn L.	
House of Commons		<i>Hon. J. Manley visit to New York representing</i>	
Andreychuck S.R., Fry H., Gagnon M.,		<i>the Prime Minister - United Nations Special</i>	
Jaffer M., Langtot R., Robinson S.		<i>Session of the General Assembly on</i>	
Foreign Affairs and International Trade		<i>Children</i> .....	33,888
Dubé R., Gervais-Vidricaire M., Giroux M., Gregson S.,		House of Commons	
Hickman H., Jorge M., Lord W., Le Bars R., Lynch J.,		Manley Hon. J., Godfrey J., Guttman T., Matrondola T.,	
Norfolk A. R., Siminowski C., Ventura C., Vézina C.,		Pearson Sen. L., Sloan K.	
Von Kaufmann J., Yates B., Gill M., Wittman P.		Foreign Affairs and International Trade	
<i>Hon. S. Carstairs visit to Madrid, Spain -</i>		Collins T., Lebel J., Meagher C., St. Louis M., Wittman P.	
<i>World Assembly on Aging Conference</i> .....	59,727	Others	
House of Commons		Griffin S., Kapell A.	
Carstairs Hon. S., Gagnon M., MacDonald M.		<i>Prime Minister's Visit to Italy, France and England -</i>	
Privy Council Office		<i>Canada-European Summit and G8</i> .....	1,236,291
Wilson T.		House of Commons	
Foreign Affairs and International Trade		Chrétien, Rt Hon. J., Graham Hon.W., Pettigrew Hon. P.,	
St. Louis M.		Hill J.	
<i>Prime Minister's Visit to London -</i>		Prime Minister's Office	
<i>Funeral of Queen Mother</i> .....	114,029	Abellana A., Branch D., Cinq-Mars T., Deschambault D.,	
House of Commons		Downe P., Ducros F., Duquette N., Fowler R., Garceau P.,	
Chrétien, Rt Hon. J., Carstairs Hon. S.		Gougeon M., Hartley B., Hudyma T., Kristal L.,	
Prime Minister's Office		MacIntyre J., McDonald P., McLean J., Menzies G.,	
Gougeon M., Hartley B., MacIntyre J.,		Miller D., Murphy D., Poirier J.-C., Polk K., Proulx A.,	
Miller D., Murphy D., Séguin B.		Rivard M., Saraiva T., Sénécal J., Séguin B.,	
Privy Council Office		Simpson A., Zerucelli J.	
Brooman K., Picard A.		Privy Council Office	
Foreign Affairs and International Trade		Bazinet E., Brooman K., Cappe M., Guttman T., Koch J.,	
Hepburn L.		Laurin A., Laverdure C., Legros G., Pilon T.,	
<i>Canadian delegation to Memorial Service</i>		Prusakowski T., Tremblay E., Wilson T.	
<i>Princess Margaret</i> .....	9,173	Foreign Affairs and International Trade	
Other		Aggelopoulos C., Beauchamp R., Costello D., Dubeau G.,	
Turner Hon. J.		Dupont M., Johnstone V., Lavoie-Abate M., Lemieux P.,	
<i>Prime Minister's Visit to Morocco, Algeria, Nigeria,</i>		Lessard M., Pelletier M.-P., Racine A., Renault N.	
<i>South Africa, Mozambique, Ethiopia and Senegal</i> .....	1,019,226	Canadian Intergovernmental Conference	
House of Commons		Secretariat	
Chrétien, Rt Hon. J., Augustine J., Bélanger M.,		Young T.C.	
Bigras B., Graham Hon. W., Herron J., Jackson O.,		Public Works and Government Services Canada	
Mills R., Paradis Hon. D.		Etcheverry G., Kahane E., Lord C., Sandoz M.-E.	
Prime Minister's Office		<i>Minister of Foreign Affairs (MINA) to Reykjavik Iceland -</i>	
Abellana A., Addison C., Anderson M.-A., Bilodeau J.-F.,		<i>NATO Foreign Ministers Meeting</i> .....	65,327
Breton M., Brisebois J., Cinq-Mars T., Chahal R.,		House of Commons	
Deschambault D., Ducros F., Ethier J., Fournier S.,		Graham Hon. W.	
Fulton D., Genest P., Goldenberg E., Gougeon R.,		Foreign Affairs and International Trade	
Hartley B., Kent B., Kristal L., Lahaie P., MacIntyre J.,		Cardash S., Helfand L., Johnstone V., Kelly K.,	
McLean J., Menzies G., Miller D., Proulx A., Rivard M.,		Lachance A., Strik M., Wright J.	
Saraiva T., Séguin B., Sénécal J., Simpson A.		Others	
Privy Council Office		Cayer N., Diepenbrock B., Elliot M., Glasgow R.,	
Bazinet E., Brooman K., Daigneault M., Hair Y.,		Graham C., McRae R., Willox P.	
Knutson I., Laurin A., Larocque D., Laverdure C.,		<i>Minister of International Trade (MINT) to Paris -</i>	
Legros G., Pilon T., Prusakowski T., Tremblay E.,		<i>OECD Meeting</i> .....	25,578
Wilson T.		House of Commons	
Foreign Affairs and International Trade		Pettigrew Hon. P.	
Angell D., Dubeau G., Fowler R., Kern M., Lebel J.,		Foreign Affairs and International Trade	
Lepage M., Mill L., Nicolson H., Nussbaum T., Perron A.,		Dupont M., Hugues C., Karsgard D., Lessard M.,	
Portelance R., Racine A., Renault N., Sauvé M.		Pelletier M.-P., Racine A.	
<i>Prime Minister's Visit to New York - East West</i>		<i>Canadian delegation to Dili, East Timor -</i>	
<i>Institute Prize</i> .....	48,347	<i>Independence Ceremony</i> .....	51,364
House of Commons		House of Commons	
Chrétien, Rt Hon. J., Carstairs Hon. S.		Augustine J., Dubé A., MacAulay Hon. L., Robinson S.	
Prime Minister's Office		<i>Prime Minister's Visit to Rome, Italy -</i>	
Downe P., Goldenberg E., Hartley B., Hudyma T.,		<i>NATO Leader's Summit</i> .....	202,206
Miller D., McLean J., Mongeon J., Murphy D., Polk K.		House of Commons	
Privy Council Office		Chrétien, Rt Hon. J., Graham Hon. W.	
Bazinet E., Pilon T.			

## Foreign Affairs and International Trade

### TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
Prime Minister's Office		Public Works and Government Services Canada	
Cinq-Mars T., Deschambault D., Fournier S., Fulton D.,		Branchard C.	
Hartley B., McLean J., Miller D., Polk K., Simpson A.		<i>Prime Minister's Visit to Saint-Gallen,</i>	
Privy Council Office		<i>Switzerland - Forum of Federations . . . . .</i>	400,400
Brooman K., Koch J., Laverdure C., Legros G., Laurin A.		House of Commons	
Foreign Affairs and International Trade		Chrétien, Rt Hon. J., Caccia Hon C., Minna Hon. M.,	
Dubeau G., Fry R., Greve T., Johnstone V., McNeé J.,		Taylor Hon. N.	
Renault N., Savard I., Wright J.		Prime Minister's Office	
Public Works and Government Services Canada		Abellana A., Benson I., Breton M., Ducros F., Fournier S.,	
Etcheverry G., Monteresi-Liberti M., Sandoz M.		Genest P., Hartley B., Joyal D., Lahaie P., MacIntyre J.,	
<i>Minister of International Trade (MINT) to Puerto</i>		McLean J., Menzies G., Miller D., Murphy D.,	
<i>Vallarta, Mexico - Ministers responsible for Trade -</i>		Poirier J.-C., Polk K., Saraiva T., Savard M., Sénécal J.,	
<i>Asia-Pacific Economic Cooperation</i>		Smith P., Tsai F., Zerucelli J.	
(APEC) . . . . .	26,743	Privy Council Office	
Foreign Affairs and International Trade		Laverdure C., Legros G., Pilon T., Prusakowski T.,	
Anderson J., Bowman A., Carriere C., Chan V.,		Tremblay E.	
Edwards L., Lessard M., Mulroney D., Théberge S.		Foreign Affairs and International Trade	
<i>Minister of Foreign Affairs (MINA) to Bridgetown,</i>		Beauchamp R., Dubeau G.	
<i>Barbados - General Assembly Organization of</i>		<i>Prime Minister's Visit to Johannesburg,</i>	
<i>American States (OAS) . . . . .</i>	49,422	<i>South Africa - World Summit on Sustainable</i>	
House of Commons		<i>Development . . . . .</i>	612,428
Graham Hon W., Day S.-B.		House of Commons	
Foreign Affairs and International Trade		Chrétien, Rt Hon. J., Anderson Hon D., Bélanger M.,	
Aggelopoulos C., Benn A., Girke T., Graham C.,		Bigras B., Caccia Hon C., Comartin J., Herron J., Mills B.,	
Iraqi E., Lemieux P., Lortie M., Mucci W.,		Paradis Hon. D., Taylor Hon N., Whelan Hon. S.	
Racine A., Roy M., Savard I., Valdes J.-P.,		Prime Minister's Office	
Warren M., Wielgosz R.		Abellana A., Benson I., Breton M., Cinq-Mars T.,	
<i>Canadian delegation to Mali, Bamako -</i>		Ducros F., Genest P., Joyal D., Menzies G., Miller D.,	
<i>Investiture ceremony . . . . .</i>	22,197	Moreau A., Murphy D., Poirier J.-C., Polk K., Saraiva T.,	
House of Commons		Senechal J., Simpson A., Smith P., Tsai F.	
Duplain C., Lanctôt R.		Privy Council Office	
Foreign Affairs and International Trade		Larocque D., Laurin A., Laverdure C., Legros G.,	
Vermette M.		Prusakowski T.	
<i>Canadian delegation to Chile, Santiago -</i>		Foreign Affairs and International Trade	
<i>Human Security Network meeting . . . . .</i>	27,962	Dubeau G., Kern M., Lachance A., Mill L., René M.-F.,	
Foreign Affairs and International Trade		Sproule D.	
Gervais-Vidricaire M., Jibson L., Knutson G.,		Canadian International Development Agency	
MacKenzie A.-A., Ruszkowski J.-P., Viveash D.		Gidaro A., Patterson A., Sloan A.	
<i>Minister of Foreign Affairs (MINA) to Brunei -</i>		Department of the Environment	
<i>ARF and ASEAN Ministers meeting . . . . .</i>	73,679	Bjorquist S., Morgan K., Nymark A.	
House of Commons		<i>Minister of Foreign Affairs (MINA) to New York -</i>	
Graham Hon. W., Patry B.		<i>International Criminal Court . . . . .</i>	5,138
Foreign Affairs and International Trade		House of Commons	
Cardash S., Heatherington L., Johnstone B.V., Pratima R.		Graham Hon. W.	
<i>Canadian delegation to Bolivia and Columbia -</i>		Foreign Affairs and International Trade	
<i>Inauguration ceremonies . . . . .</i>	20,826	Costello D., Fry R., Johnstone B.V., Kern M., Lemieux P.	
House of Commons		<i>Prime Minister's Visit to New York -</i>	
Paradis Hon. D.		<i>September 11<sup>th</sup> Commemoration . . . . .</i>	102,226
Foreign Affairs and International Trade		House of Commons	
Crevier V., Welch J.		Chrétien, Rt Hon. J.	
<i>Prime Minister's Visit to Detroit - Canada-US</i>		Prime Minister's Office	
<i>Border Summit . . . . .</i>	49,144	Abellana A., Breton M., Hartley B., Hudyma T.,	
House of Commons		McLean J., Miller D., Murphy D., Polk K., Seguin B.	
Chrétien, Rt Hon. J.		Privy Council Office	
Prime Minister's Office		Laverdure C., Legros G., Wilson T.	
Cinq-Mars T., Downe P., Goldenberg E., Hartley B.,		Foreign Affairs and International Trade	
Hudyma T., Laverdure C., McLean J., Murphy D.,		Hepburn L.	
Séguin B., Zerucelli J.		<i>Prime Minister's Visit to New York -</i>	
Privy Council Office		<i>United Nations NEPAD Session . . . . .</i>	73,970
Brown D., Flack G., Fonberg R., Pilon T., Roswell B.,		House of Commons	
Séguin B., Tremblay E., Ventura P., Wiebe S.		Chrétien, Rt Hon. J.	
Foreign Affairs and International Trade		Prime Minister's Office	
Dubeau G., Lemieux P., Lortie M.		Abellana A., Hartley B., Hudyma T., McLean J.,	
		Menzies G., Murphy D., Munson J.	



## Foreign Affairs and International Trade

## TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
Privy Council Office		Privy Council Office	
Laverdure C., Legros G., Tremblay E., Wilson T.		Bazin E., Branch J., Laurin A., Laverdure C.,	
Foreign Affairs and International Trade		Legros G., Prusakowski T.	
Hepburn L.		Foreign Affairs and International Trade	
<i>Prime Minister's Visit to New York -</i>		Arpin J., Boucher C., Bubeau-Purohit C., Charron C.,	
<i>World Statesman Award</i> .....	72,100	Cousineau M., Delorimier L., Desjardins L., Dubeau G.,	
House of Commons		Filion F., Fortin J., Gauvin S., Guénette R., Hébert P.,	
Chrétien, Rt Hon. J.		Hijal S., Jodoin A.-M., Lachapelle L., Lebel J.,	
Prime Minister's Office		Lessard G.-M., Lortie P., Migneault I., Racine A.,	
Abellana A., Hartley B., Menzies G., Miller D.,		Sangster R., Tessier D., Tétu R.	
Munson J., Murphy D., Zerucelli J.		Public Works and Government Services Canada	
Privy Council Office		Pham-Huy B.	
Laurin A.		Canadian International Development Agency	
Foreign Affairs and International Trade		Cameron H., Galambos I.	
Hepburn L.		Canadian Heritage	
<i>Minister of Foreign Affairs (MINA) and Canadian</i>		Dallaire S., Gosselin H., Mounier M.-G., St-Julien S.-K.	
<i>delegation to New York - United Nations General</i>		Others	
<i>Assembly (UNGA) 57<sup>th</sup> session</i> .....	678,302	Arès G.A., Arsenault W., Canac-Marquis L., Chiasson E.,	
House of Commons		Jourdain G., Juneau N., Lalonde J.-M., Liboiron M.,	
Graham Hon. W., Patry B.		Selinger Hon. G., Thériault L., Vachon L.	
Foreign Affairs and International Trade		<i>Prime Minister's Visit to Los Cabos, Mexico -</i>	
Ahmad N., Armstrong J., Beauchamp R., Bibeau C.,		<i>APEC Summit</i> .....	682,592
Carroll A., Chouinard D., Fry R., Gervais-Vidraire M.,		House of Commons	
Golberg E., Gregson S., Holland U., Joly M.,		Chrétien, Rt Hon. J., Graham Hon. W.,	
Johnstone V., Laker M., Lebel J., Lortie P., Massip I.,		Pettigrew Hon. P., Grewal G.	
Mickleburg N.-B., Mulder R., Netley R., Nortfolk P.,		Prime Minister's Office	
Patterson K., Peart A., Pigeon C., Pringle G.,		Abellana A., Blondin A., Branch J., Breton M.,	
Robson M., Savard J., Singh B., Stewart N.,		Brisebois J., Cinq-Mars T., Downe P., Durocher N.,	
Snyder R., Swords C., Swokachelf L., Taylor P.,		Hartley B., Legros G., Menzies G., Miller D.,	
Valdes J.-P., Verrier-Fréchette K., Von Kaufmann J.,		Munson J., Murphy D., Polk K.	
Walker C., Weichert A., Whiting S., Williams E.,		Privy Council Office	
Wright J.		Caparelli T., Cloutier B., Laverdure C., Legros G.,	
Department of National Defence		Wilson T.	
Higgins L.		Foreign Affairs and International Trade	
Canadian International Development Agency		Bowman A., Bourely N., Burton C., Chatterson D.,	
Morcos K.		Dupont M., Jones G., Labonté B., Lemay A.,	
<i>Conference of Spouses of Head of States and</i>		Lessard M., Mulroney D., Nickel J., Que-Blackburn E.,	
<i>Governments of Americas</i> .....	45,340	Rao P., Renault N., Savard I., Séguin D., Tanim O.,	
Head of delegation		Venner G.	
Chrétien A.		Public Works and Government Services Canada	
Prime Minister's Office		Graham I., Kiriloff N., Ritchie S., Sandoz M.-E., Shao W.	
MacIntyre J., Saraiva T., Simpson A.		<i>Canadian delegation to Interlaken, Switzerland -</i>	
Foreign Affairs and International Trade		<i>Kimberly Process Ministerial meeting</i> .....	6,402
Challborn D., Renault N., Vinette D.		House of Commons	
<i>Minister of Foreign Affairs (MINA) to Copenhagen,</i>		Pratt D.	
<i>Denmark - Canada European Union</i>		<i>Minister of International Trade (MINT) to</i>	
<i>Ministerial (CDA-EU) meeting</i> .....	78,647	<i>Quito, Ecuador - Trade Ministers FTAA</i>	
House of Commons		<i>Meeting</i> .....	42,445
Graham Hon. W.		House of Commons	
Foreign Affairs and International Trade		Pettigrew Hon. P.	
Aggelopoulos C., Costello D., Cousineau P.,		Foreign Affairs and International Trade	
Finney E., Johnstone B.V., Thomsen L.		Ayotte D., Brereton D., Carrière C., Dupont M., Grant H.,	
<i>Prime Minister's Visit to Beirut, Lebanon -</i>		Kalil N., Lessard M., Loken M., Ramirez C., Smith D.,	
<i>Francophonie Summit</i> .....	982,155	Smith T., Thérberge S.	
House of Commons		<i>Prime Minister's Visit to Prague, Czechoslovakia -</i>	
Chrétien, Rt Hon. J., Belanger M., Copps Hon. S.,		<i>NATO Summit</i> .....	501,517
Castonguay J., Charbonneau Y.,		House of Commons	
Gill Sen. A., Leblanc D., Patry B., Stelakwi Sen. R.		Chrétien, Rt Hon. J., Graham Hon. B., Bachand C.	
Prime Minister's Office		Privy Council Office	
Addison C., Belanger G., Benson I., Ducros F., Garceau P.,		Benson I., Ducros F., Gougeon M., Hartley B.,	
Gougeon M., Guay R., Hartley B., MacIntyre J., Miller D.,		Lehrer M., Lesson K., MacIntyre J., Menzies G.,	
Moreau A., Murphy D., Poirier J.-C., Rousseau I.,		Miller D., Moreau A., Murphy D., Poirier J.-C.,	
Séguin B., Senecal J., Simpson A., Tsai F.		Rousseau I., Saraiva T., Simpson A., Tsai F.	



## Foreign Affairs and International Trade

### TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
Privy Council Office		Prime Minister's Visit to Mexico -	
Bazin E., Chadelaine N., Laverdure C.,		Bilateral Match .....	181,872
Legros G., Pilon T., Tremblay E.		House of Commons	
Foreign Affairs and International Trade		Chrétien, Rt Hon. J., Grant H., Lalonde F., Phinney B.,	
Beauchamp R., Bird S., Bunka K., Cardash S.,		Speiler B., St-Denis B.	
Dubeau G., Johnstone V., Pasiecznik L., Plante N.,		Prime Minister's Office	
Savard I., Wright J.		Abellana A., Breton M., Belanger G., Cinq-Mars T.,	
Others		Downe P., Hartley B., Lafond M.-J., Leblanc S.,	
Graham C., Lehrer M., Lesson K.		Lehrer M., McDonald P., Miller D., Moreau A.,	
Prime Minister's Visit to Paris, France -		Munson J., Murphy D., Simpson A.	
Conference on Economic Reform in Lebanon .....	285,512	Privy Council Office	
House of Commons		Prusakowski T., Tremblay E., Wilson T.	
Chrétien, Rt Hon. J., De Banne Sen. P.		Other	
Prime Minister's Office		Mayer S.	
Breton M., Cinq-Mars T., Ducros F., Gougeon M.,		Foreign Affairs and International Trade	
Hartley B., Lahaie P., Miller D., Moreau A.,		Beauchamp R., Lemieux P.	
Murphy D., Simpson A., Tsai F.		Public Works and Government Services Canada	
Privy Council Office		Sandoz M.-E.	
Laurin A., Laverdure C., Legros G., Prusakowski T.		Canadian delegation to Manila - Southeast Asia	
Foreign Affairs and International Trade		Ministers of Education Council (SEAMEC) .....	13,520
Grenier D., Lemieux P.		Others	
Finance Canada		Brown G. (Assoc of Community Colleges of CDA),	
Rayfuse, B.		Malhoy G.-R. (Council of Min. of Education, CDA)	
Minister of Foreign Affairs (MINA) to Porto, Portugal -		Canadian delegation to Beirut, Lebanon -	
Organization for Security and Cooperation in		Conference of Ministers of Youth and	
Europe (OSCE) .....	38,780	Sports (CONFEJES) .....	29,329
House of Commons		House of Commons	
Graham Hon. W.		Duplain C.	
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Fry R., Helfand L., Johnstone V., Sinclair J., Strik M.-A.		Granger P., Jean J.	
Canadian delegation to Lausanne, Switzerland -		Prime Minister's Visit to Amsterdam, The Hague,	
Permanent Council of La Francophonie .....	56,391	London, Milan, Rome - Team Canada 2003 (Postponed) .....	2,002,706
House of Commons		Prime Minister's Office	
Paradis Hon. D., Sauvageau B.		Breton M., Cinq-Mars T., Hartley B., Hogue S.,	
Foreign Affairs and International Trade		MacIntyre J., McLean J., Menzies G., Miller D.,	
De Lorimier L., Guénette R., Lachapelle L.-F., Jean I.,		Moreau A., Murphy D., Zerucelli J.	
Mignault I., Tessier D.		Privy Council Office	
Canadian delegation to Brasilia - Inauguration		Pilon T., Prusakowski T., Wilson T.	
of President of Brazil .....	35,868	Foreign Affairs and International Trade	
House of Commons		Beauchamp R., Dubeau G., Dundon J., Kern M.,	
Garrah J., Jaffer R., Milliken P.		Lachance A., Lanthier J., Lebel J., Lemieux P., Munro H.,	
Canadian delegation to Quito, Ecuador -		Page N., Reene J., Rooney M.	
Inauguration of President of Ecuador .....	11,481	Start-up cost United Nations Commission on	
House of Commons		Human Rights 59 <sup>th</sup> session .....	149,184
Hays Sen. D., Hays K., Turner J.		House of Commons	
Canadian delegation to Paris France - International		Andreychuk Hon. A.R., Graham Hon. W., Harb M.	
Peace Conference Ivory Coast .....	11,465	Foreign Affairs and International Trade	
Foreign Affairs and International Trade		Casey B., Collins S., Costello D., Gervais-Vidricaire M.,	
Daigle L.-R.		Gregson J., Gill M., Graham A., Holt L., Johnstone V.,	
Prime Minister's Visit to Chicago -		Karam S., Kaufmann J., Lord W.-L., Netley R.,	
Council on Foreign Relations .....	44,242	Norfolk A., Patterson K., Savard I.,	
House of Commons		Von Sussman A., Walker C., Williams E.	
Chrétien, Rt Hon. J.		Start-up cost and advance team for the Prime	
Prime Minister's Office		Minister's visit to Washington .....	3,842
Breton M., Genest P., Gougeon M., Hartley B., Leblanc S.,		Foreign Affairs and International Trade	
Menzies G., Miller D., Moreau A., Munson J., Murphy D.,		Hudson A.	
Neron G.		Start-up cost and advance team for the	
Privy Council Office		Prime Minister's visit to Dominican	
Bazin E., Cloutier B., Laverdure C., Wilson T.		Republic .....	732
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Hepburn L.		Lachance A.	

## Foreign Affairs and International Trade

### TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Concluded*

	\$		\$
<i>Start-up cost and advance team for the Prime Minister's visit to Greece - Canada European Union (CDA-EU) Summit</i> .....	16,151	<i>Start-up cost and advance team for the Prime Minister's visit to Bangkok, Thailand - APEC 2003</i> .....	352
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Dubeau G, Hepburn L.		Dubeau G.	
<i>Start-up cost and advance team for the Prime Minister's visit to St-Petersburg Russia</i> .....	30,462	<i>Start-up cost and advance team for the Governor General's visit to Russia, Finland and Iceland</i> .....	7,500
Foreign Affairs and International Trade		Rideau Hall	
Renault N.		Mousseau D.	
<i>Start-up cost and advance team for the Prime Minister's visit to Evian, France - G8 Summit</i> .....	67,910	Foreign Affairs and International Trade	
Foreign Affairs and International Trade		Breton G, Kern M.	
Dubeau G.		<i>Ministerial Pairing</i> .....	77,113
<i>Start-up cost and advance team for the Prime Minister's visit to Prague - 2010 Winter Olympics Games</i> .....	127,301	House of Commons	
Foreign Affairs and International Trade		Abbott J., Bourgeois D., Casson R., Casey W., Deepak O., Gagnon C., Jaffer R.-N., Lebel G., Martin K., Rajotte J.	
Beauchamp R.			

## Human Resources Development

COMPENSATION PAYMENTS AND ADMINISTRATION EXPENSES<sup>(1)</sup>

Details	Compensation payments <sup>(2)</sup>	Administration expenses <sup>(3)</sup>	Total payments
	\$	\$	\$
<b>Department</b>			
Newfoundland and Labrador .....	2,504,625	505,870	3,010,495
Prince Edward Island .....	425,044	131,915	556,959
Nova Scotia—Federal .....	4,289,811	772,548	5,062,359
Nova Scotia—Cape Breton Development Corporation (CBDC) .....	11,032,322	1,479,492	12,511,814
Nova Scotia—CBDC (Section 9a) .....	5,252,034	546,906	5,798,940
Nova Scotia—Old Silicosis .....	392,387	82,233	474,620
New Brunswick .....	2,428,657	495,098	2,923,755
Quebec .....	13,609,246	4,254,800	17,864,046
Ontario .....	34,853,108	10,286,827	45,139,935
Manitoba .....	2,143,903	637,560	2,781,463
Saskatchewan .....	2,239,917	831,857	3,071,774
Alberta .....	6,253,570	1,254,142	7,507,712
British Columbia .....	7,189,259	2,851,899	10,041,158
Salary and benefits recovered and returned to other Government departments from 3 <sup>rd</sup> party settlements .....	361,651		361,651
Payments of residual amount to a claimant from a 3 <sup>rd</sup> party settlement under the <i>Government Employees Compensation Act</i> .....	466,765		466,765
Claim cost payment in respect of <i>Merchant Seamen Compensation Act</i> .....	4,835		4,835
Legal, medical, professional expenses related to Workers' Compensation - 3 <sup>rd</sup> Party Claims .....	206,493		206,493
Claim cost payments to Locally Engaged Employees Outside Canada (Section 7) .....	312,148		312,148
	93,965,775	24,131,147	118,096,922
<b>Less: recoveries</b>			
Claim and administration expenses recovered from Crown agencies .....	37,996,091	10,053,360	48,049,451
Claim and administration expenses recovered from other Government departments .....	16,612,112	3,288,558	19,900,670
Claim and administration expenses recovered from the EI account .....	749,167	149,833	899,000
Recoveries from responsible third parties (subrogation) .....	1,309,549		1,309,549
	56,666,919	13,491,751	70,158,670
<b>Net expenditures</b> .....	37,298,856	10,639,396	47,938,252

<sup>(1)</sup> These payments and expenses are charged to a statutory spending authority called "Payments of compensation respecting Government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)" (see Ministry Summary, section 12 of Volume II - Part I).

<sup>(2)</sup> Includes the net payments of compensation respecting:

(a) Government employees (*Government Employees Compensation Act*);

(b) merchant seamen (*Merchant Seamen Compensation Act*); and,

(c) employees of mines now operated by Cape Breton Development Corporation who contracted silicosis prior to acquisition of mines by the Corporation.

<sup>(3)</sup> Represents the federal Government's net share of administration expenses of provincial boards.

The claims of federal employees eligible for compensation are dealt with and paid by the provincial workers' compensation boards from funds advanced by the federal Government.

Claims of employees resident in the Yukon and Northwest Territories and Nunavut are processed by the Workers' Compensation Board of Alberta.

# Parliament

## The Senate

### STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL AND RESEARCH EXPENSES PAID IN 2002-2003

Honourable Members of The Senate	Sessional allowance <sup>(2)</sup>	Travel expenses	Research assistance, staff and other expenses	Honourable Members of The Senate	Sessional allowance <sup>(2)</sup>	Travel expenses	Research assistance, staff and other expenses
	\$	\$	\$		\$	\$	\$
Adams W, NWT .....	110,000	115,805	101,903	Fitzpatrick D R, BC .....	110,000	168,726	146,415
Andreychuk R, Sask .....	110,000	72,522	109,125	Forrestall J M, NS .....	110,000	124,076	106,770
<i>Committee Chairman</i> .....	4,473			<i>Committee Deputy Chairman</i> .....	4,600		
<i>Committee Deputy Chairman</i> .....	4,518			Fraser J T, Que .....	110,000	25,896	81,093
Angus W D, Que .....	110,000	33,005	114,987	<i>Committee Deputy Chairman</i> .....	2,352		
Atkins N K, Ont .....	110,000	75,173	103,730	<i>Committee Chairman</i> .....	4,120		
<i>Committee Deputy Chairman</i> .....	4,432			Furey G, NL .....	110,000	138,742	137,875
Austin J, BC .....	110,000	89,569	69,035	<i>Committee Chairman</i> .....	4,093		
<i>Committee Chairman</i> .....	4,473			Gauthier J-R, Ont .....	110,000	12,582	112,888
Bacon L, Que .....	110,000	25,373	87,238	Gill A, Que .....	110,000	69,054	121,832
<i>Committee Chairman</i> .....	8,723			Grafstein J S, Ont .....	110,000	39,250	89,550
Baker G, NL .....	110,000	166,260	88,351	Graham A B, NS .....	110,000	73,470	79,148
Banks T, Alta .....	110,000	59,942	121,285	Gustafson L J, Sask .....	110,000	65,839	66,437
<i>Committee Chairman</i> .....	4,276			<i>Committee Chairman</i> .....	4,473		
Beaudoin G A, Que .....	110,000	10,037	119,640	<i>Committee Deputy Chairman</i> .....	2,166		
<i>Committee Deputy Chairman</i> .....	4,504			Hays D P, Alta .....	110,000	132,817	121,798
Biron M, Que .....	110,000	23,206	14,102	<i>Speaker of the Senate</i> .....	47,500		
Bolduc R, Que .....	109,750	40,298	49,396	Hervieux-Payette C, Que .....	110,000	31,590	132,810
Bryden J G, NB .....	110,000	45,269	82,526	<i>Committee Chairman</i> .....	7,975		
Buchanan J M, NS .....	110,000	89,316	85,871	Hubley E, PEI .....	110,000	82,652	120,438
Callbeck C, PEI .....	110,000	60,908	116,473	Jaffer M, BC .....	110,000	167,664	132,243
Carney P, BC .....	110,000	66,700	117,968	Johnson J, Man .....	110,000	76,678	120,198
Carstairs S, Man .....	110,000	69,008	78,343	<i>Committee Deputy Chairman</i> .....	2,749		
Chalifoux T, Alta .....	110,000	130,245	117,271	Joyal S, Que .....	110,000	32,701	183,624
<i>Committee Chairman</i> .....	8,567			Kelleher J F, Ont .....	110,000	39,376	93,103
Chaput M, Man .....	33,414	23,586	32,138	Kenny C, Ont .....	110,000	46,875	140,466
Christensen I, YT .....	110,000	80,587	115,989	<i>Committee Chairman</i> .....	8,749		
Cochrane E, NL .....	110,000	95,549	104,587	Keon W J, Ont .....	110,000	32,733	97,950
Comeau G J, NS .....	110,000	82,388	76,866	<i>Committee Deputy Chairman</i> .....	2,068		
<i>Committee Chairman</i> .....	8,593			Kinsella N A, NB .....	110,000	82,924	140,522
Cook J, NL .....	110,000	74,622	102,148	<i>Deputy Leader of the Opposition</i> .....	19,700		
<i>Committee Deputy Chairman</i> .....	4,518			Kirby M, NS .....	110,000	61,305	115,548
Cools A C, Ont .....	110,000	32,308	119,142	<i>Committee Chairman</i> .....	9,114		
<i>Committee Deputy Chairman</i> .....	2,352			Kolber L E, Que .....	110,000	22,923	129,665
Corbin E G, NB .....	110,000	25,334	114,565	<i>Committee Chairman</i> .....	8,749		
Cordy J, NS .....	110,000	115,916	99,250	Kroft R H, Man .....	110,000	56,688	66,150
Day J A, NB .....	110,000	122,774	127,500	<i>Committee Chairman</i> .....	5,450		
<i>Committee Deputy Chairman</i> .....	2,166			Lapierre L, Ont .....	110,000	101,148	126,406
De Bané P, Que .....	110,000	36,042	122,952	Lapointe J, Que .....	110,000	20,736	125,754
Di Nino C, Ont .....	110,000	48,863	107,121	Lavigne R, Que .....	110,000	13,046	114,853
<i>Committee Deputy Chairman</i> .....	2,235			Lawson E M, BC .....	110,000	109,285	89,591
Doody C W, NL .....	110,000	69,621	52,411	Lebreton M, Ont .....	110,000	75,754	112,488
Duhamel R J, Man <sup>(1)</sup> .....	55,000	9,021	44,670	<i>Committee Deputy Chairman</i> .....	4,792		
Eyton J T, Ont .....	108,750	78,510	101,168	Léger V, NB .....	110,000	46,993	94,959
Fairbairn J, Alta .....	110,000	107,678	120,054	Losier-Cool R-M, NB .....	110,000	87,460	125,778
Ferretti Barth M, Que .....	110,000	23,311	114,392	<i>Speaker Pro Tempore</i> .....	10,221		
Finnerty I, Ont .....	110,000	33,875	99,280	<i>Committee Chairman</i> .....	3,934		

# Parliament The Senate

## STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL AND RESEARCH EXPENSES PAID IN 2002-2003—*Concluded*

Honourable Members of The Senate	Sessional allowance <sup>(2)</sup>	Travel expenses	Research assistance, staff and other expenses	Honourable Members of The Senate	Sessional allowance <sup>(2)</sup>	Travel expenses	Research assistance, staff and other expenses
	\$	\$	\$		\$	\$	\$
Lynch-Staunton J, Que . . . . .	110,000	13,852	26,995	<i>Deputy Leader of the Government</i> . . . . .	31,100		
<i>Leader of the Opposition</i> . . . . .	31,100			Roche D, Alta . . . . .	110,000	102,174	118,180
Maheu S, Que . . . . .	110,000	34,350	100,099	Rompkey W, NL . . . . .	110,000	125,108	121,988
<i>Committee Chairman</i> . . . . .	8,619			<i>Government Whip</i> . . . . .	9,700		
Mahovich F W, Ont . . . . .	110,000	87,383	83,456	<i>Committee Chairman</i> . . . . .	9,140		
Meighen M A, Ont . . . . .	110,000	79,786	97,869	Rossiter E, PEI . . . . .	109,250	57,718	103,002
Merchant P, Sask . . . . .	33,414	43,092	61,935	<i>Committee Deputy Chairman</i> . . . . .	2,180		
Milne L, Ont . . . . .	110,000	44,311	102,830	Setlakwe R, Que . . . . .	110,000	30,541	81,574
<i>Committee Chairman</i> . . . . .	8,593			Sibbeston N, NWT . . . . .	110,000	224,865	126,838
Moore W P, NS . . . . .	110,000	34,343	111,173	Smith D, Ont . . . . .	84,333	50,687	88,427
Morin I, Que . . . . .	110,000	45,831	110,394	Sparrow H O, Sask . . . . .	110,000	80,790	107,408
Murray L, Ont . . . . .	110,000	47,490	66,342	Spivak M, Man . . . . .	110,000	79,675	127,111
<i>Committee Chairman</i> . . . . .	8,593			<i>Committee Deputy Chairman</i> . . . . .	4,600		
Nolin P C, Que . . . . .	110,000	44,362	111,626	St. Germain G, BC . . . . .	110,000	110,495	126,470
Oliver D H, NS . . . . .	110,000	108,220	118,167	Stollery P, Ont . . . . .	110,000	53,276	116,706
<i>Committee Deputy Chairman</i> . . . . .	2,352			<i>Committee Chairman</i> . . . . .	8,723		
<i>Committee Chairman</i> . . . . .	4,120			Stratton T R, Man . . . . .	110,000	125,546	174,286
Pearson L, Ont . . . . .	110,000	25,133	117,816	<i>Opposition Whip</i> . . . . .	5,900		
Pépin L, Que . . . . .	110,000	47,705	144,235	<i>Committee Deputy Chairman</i> . . . . .	7,158		
<i>Speaker Pro Tempore</i> . . . . .	9,479			Taylor N, Alta <sup>(1)</sup> . . . . .	69,056	85,106	66,651
Phalen G A, NS . . . . .	110,000	87,170	67,971	<i>Committee Chairman</i> . . . . .	4,473		
Pitfield P M, Ont . . . . .	110,000		63,588	Tkachuk D, Sask . . . . .	110,000	126,267	122,697
Poulin M-P, Ont . . . . .	110,000	53,332	118,925	<i>Committee Deputy Chairman</i> . . . . .	4,600		
Poy V, Ont . . . . .	110,000	85,207	111,464	Tunney J, Ont <sup>(1)</sup> . . . . .	22,917	7,154	14,560
Prud'homme M, Que . . . . .	110,000	22,383	105,458	Watt C, Que . . . . .	110,000	96,055	101,494
Ringuelette P, NB . . . . .	33,414	18,721	39,834	Wiebe J E, Sask . . . . .	110,000	83,679	102,493
Rivest J-C, Que . . . . .	110,000	17,374	67,345	<i>Committee Deputy Chairman</i> . . . . .	4,518		
Robertson B M, NB . . . . .	110,000	47,979	93,340	Wilson L M, Ont . . . . .	2,139	2,110	1,825
<i>Committee Deputy Chairman</i> . . . . .	1,473			Total . . . . .	11,054,493	6,755,555	10,247,030
Robichaud F, NB . . . . .	110,000	54,681	66,629				

<sup>(1)</sup> Senators who have either resigned, retired, or died during fiscal year 2002-2003 or during the last quarter of the preceding fiscal year.

<sup>(2)</sup> Bill C-28, assented to on June 14, 2001, amended the allowances and salaries paid to Members of Parliament retroactive to January 1, 2001.



# Parliament

## House of Commons

## STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2002-2003

Member of the House of Commons	Sessional allowances <sup>(1)</sup>	Travel expenses <sup>(2)</sup>	Member of the House of Commons	Sessional allowances <sup>(1)</sup>	Travel expenses <sup>(2)</sup>
\$	\$		\$	\$	
Abbott J .....	135,000	137,391	Breitkreuz G .....	135,000	128,376
Ablonczy D .....	135,000	132,258	<i>Allowance as</i>		
Adams WP .....	135,000	55,519	<i>Deputy Whip</i>		
Alcock R .....	135,000	103,638	<i>Official Opposition</i> .....	9,619	
Allard CM .....	135,000	33,180	<i>Allowance as</i>		
Anders R .....	135,000	89,412	<i>Chief Whip</i>		
Anderson Hon DA .....	135,000	82,233	<i>Official Opposition</i> .....	204	
Anderson DL .....	135,000	91,855	Brien P .....	127,742	120,849
Assad M .....	135,000	20,968	<i>Allowance as</i>		
Assadourian S .....	135,000	55,079	<i>Chief Whip</i>		
Asselin G .....	135,000	84,830	<i>Other Opposition Party</i> .....	6,884	
Augustine Hon J .....	135,000	50,243	Brison S .....	135,000	129,045
Bachand A .....	135,000	70,544	Brown MAB .....	135,000	45,858
Bachand C .....	135,000	34,742	Bryden J .....	135,000	83,327
Bagnell L .....	135,000	174,524	Bulte S .....	135,000	61,928
Bailey R .....	135,000	111,359	Burton A .....	135,000	146,119
Bakopanos E .....	135,000	37,025	Byrne Hon G .....	135,000	93,274
<i>Allowance as</i>			Caccia Hon CL .....	135,000	32,799
<i>Assistant Deputy Chairperson</i>			Cadman C .....	135,000	115,025
<i>of Committees of the</i>			Calder MJ .....	135,000	69,159
<i>Whole House</i> .....	13,700		Cannis J .....	135,000	61,807
Barnes R .....	119,395	111,269	Caplan Hon E .....	135,000	74,649
Barnes S .....	135,000	69,907	Cardin S .....	135,000	44,640
Beaumur C .....	135,000	63,403	Carignan JG .....	135,000	49,655
Bélair R .....	135,000	113,625	Carroll A .....	135,000	59,014
<i>Allowance as</i>			Casey B .....	135,000	109,935
<i>Deputy Chairperson of</i>			Casson R .....	135,000	119,935
<i>Committees of the Whole House</i> ..	13,700		Castonguay J .....	135,000	63,149
Bélanger M .....	135,000	38,482	Catterall M .....	135,000	17,376
Bellehumeur M .....	17,782	29,187	<i>Allowance as</i>		
Bellemare E .....	135,000	19,249	<i>Chief Whip</i>		
Bennett C .....	135,000	78,099	<i>Government</i> .....	24,500	
Benoit L .....	135,000	78,787	Cauchon Hon M .....	135,000	10,290
Bergeron S .....	135,000	58,118	Chamberlain B .....	135,000	60,462
Bertrand R .....	135,000	61,347	Charbonneau Y .....	135,000	28,588
Bevilacqua Hon M .....	135,000	75,897	Chatters D .....	135,000	104,173
Bigras B .....	135,000	38,371	Chrétien Rt Hon J .....	135,000	9,032
Binet G .....	135,000	77,394	Clark Rt Hon J .....	69,800	95,972
Blaikie WA .....	135,000	124,170	<i>Expense Allowance</i> .....	22,925	
<i>Allowance as</i>			<i>Allowance as Leader</i>		
<i>House Leader</i>			<i>Other Opposition Party</i> .....	31,850	
<i>Other Opposition Party</i> .....	12,558		Coderre Hon D .....	135,000	53,729
<i>Allowance as</i>			Collenette Hon D .....	135,000	24,530
<i>Leader</i>			Comartin J .....	135,000	100,665
<i>Other Opposition Party</i> .....	3,842		Comuzzi J .....	135,000	94,549
Blondin-Andrew Hon E .....	135,000	299,636	Copps Hon SM .....	135,000	140,309
Bonin R .....	135,000	42,970	Cotler I .....	135,000	32,953
Bonwick P .....	135,000	59,596	Crête P .....	135,000	91,139
Borotsik R .....	135,000	106,145	Cullen R .....	135,000	80,580
<i>Allowance as</i>			Cummins JM .....	135,000	155,939
<i>Chief Whip</i>			Cuzner R .....	135,000	135,775
<i>Other Opposition Party</i> .....	9,457		Dalphond-Guiral M .....	135,000	28,694
Boudria Hon D .....	135,000	18,554	Davies E .....	135,000	164,971
Bourgeois D .....	135,000	34,867	<i>Allowance as</i>		
Bradshaw Hon C .....	135,000	73,648	<i>House Leader</i>		
			<i>Other Opposition Party</i> .....	1,142	

# Parliament

## House of Commons

## STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2002-2003—Continued

Member of the House of Commons	Sessional allowances <sup>(1)</sup>	Travel expenses <sup>(2)</sup>	Member of the House of Commons	Sessional allowances <sup>(1)</sup>	Travel expenses <sup>(2)</sup>
	\$	\$		\$	\$
Day S .....	135,000	195,538	Hanger A .....	135,000	108,143
Desjarlais B .....	135,000	169,753	Harb M .....	135,000	20,268
Desrochers O .....	135,000	96,782	Harper S .....	119,395	123,845
DeVillers Hon P .....	135,000	52,675	<i>Allowance as</i>		
Dhaliwal Hon H .....	135,000	150,394	<i>Leader</i>		
Dion Hon S .....	135,000	27,406	<i>Official Opposition</i> .....	55,916	
Discepola N .....	135,000	40,166	Harris RM .....	135,000	151,787
Doyle N .....	135,000	147,883	Harvard J .....	135,000	103,275
Dromiskiy SP .....	135,000	83,494	Harvey A .....	135,000	77,006
Drouin Hon C .....	135,000	42,003	Hearn L .....	135,000	160,459
Dubé A .....	129,919	64,305	<i>Allowance as</i>		
Duceppe G .....	135,000	51,576	<i>House Leader</i>		
<i>Allowance as Leader</i>			<i>Other Opposition Party</i> .....	5,782	
<i>Other Opposition Party</i> .....	46,100		Herron J .....	135,000	132,793
Duncan J .....	135,000	147,858	Hill G .....	135,000	144,605
Duplain C .....	135,000	72,999	Hill J .....	135,000	123,563
Easter Hon W .....	135,000	114,799	<i>Allowance as</i>		
Efford RJ .....	119,395	151,038	<i>Chief Whip</i>		
Eggleton Hon AC .....	135,000	60,688	<i>Other Opposition Party</i> .....	243	
Elley R .....	135,000	113,374	Hilstrom H .....	135,000	116,345
Epp MK .....	135,000	70,165	Hinton B .....	135,000	109,508
Eyking M .....	135,000	125,858	Hubbard C .....	135,000	67,611
Farrah G .....	135,000	182,205	Ianno T .....	135,000	60,998
Finlay J .....	135,000	82,455	Jackson O .....	135,000	71,517
Fitzpatrick B .....	135,000	94,160	Jaffer R .....	135,000	83,465
Folco R .....	135,000	40,400	Jennings M .....	135,000	35,870
Fontana JF .....	135,000	83,154	Johnston FD .....	135,000	106,686
Forseth P .....	135,000	120,050	<i>Allowance as</i>		
Fournier G .....	135,000	141,594	<i>Chief Whip</i>		
Frulla L .....	119,395	33,993	<i>Official Opposition</i> .....	24,296	
Fry Hon H .....	135,000	138,503	Jordan J .....	135,000	29,439
Gagnon C .....	135,000	49,147	Karetak-Lindell N .....	135,000	172,986
Gagnon M .....	135,000	81,538	Karygiannis J .....	135,000	42,157
Gagnon S .....	42,097	31,250	Keddy G .....	135,000	135,324
Gallant C .....	135,000	37,849	Kenney JT .....	135,000	122,907
Galloway R .....	135,000	85,290	Keyes SJ .....	135,000	76,507
Gaudet R .....	42,097	21,097	Kilger B .....	135,000	69,264
Gauthier M .....	135,000	70,227	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Deputy Speaker and</i>		
<i>House Leader</i>			<i>Chairperson of</i>		
<i>Other Opposition Party</i> .....	13,700		<i>Committees of the Whole House</i> ..	33,700	
Girard Bujold J .....	135,000	65,783	Kilgour Hon DW .....	135,000	78,142
Godfrey JF .....	135,000	58,148	Knutson Hon TG .....	135,000	82,042
Godin Y .....	135,000	98,894	Kraft Sloan KM .....	135,000	68,781
<i>Allowance as</i>			Laframboise M .....	135,000	67,674
<i>Chief Whip</i>			Laliberte R .....	135,000	343,260
<i>Other Opposition Party</i> .....	9,700		Lalonde F .....	135,000	29,121
Goldring P .....	135,000	77,017	Lanctôt R .....	135,000	63,303
Goodale Hon RE .....	135,000	60,790	Lastewka W .....	135,000	61,397
Gouk JW .....	135,000	174,900	Lebel G .....	135,000	49,460
Graham Hon B .....	135,000	62,932	LeBlanc D .....	135,000	172,581
Grewal G .....	135,000	125,947	Lee D .....	135,000	57,062
Grey DC .....	135,000	117,343	Leung S .....	135,000	157,531
Grose IB .....	135,000	37,205	Lill WE .....	135,000	69,552
Guarnieri A .....	135,000	65,402	Lincoln C .....	135,000	26,365
Guay M .....	135,000	68,908	Longfield J .....	135,000	58,910
Guimond M .....	135,000	79,595	Loubier Y .....	135,000	67,813
<i>Allowance as</i>			Lunn GV .....	135,000	137,969
<i>Chief Whip</i>			Lunney J .....	135,000	140,463
<i>Other Opposition Party</i> .....	2,816		MacAulay Hon L .....	135,000	163,049

# Parliament

## House of Commons

## STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2002-2003—Continued

Member of the House of Commons	Sessional allowances <sup>(1)</sup>	Travel expenses <sup>(2)</sup>	Member of the House of Commons	Sessional allowances <sup>(1)</sup>	Travel expenses <sup>(2)</sup>
	\$	\$		\$	\$
Mackay PG .....	135,000	125,973	Paradis Hon D .....	135,000	42,049
<i>Allowance as</i>			Parrish C .....	135,000	42,065
<i>House Leader</i>			Patry B .....	135,000	41,720
<i>Other Opposition Party</i> .....	7,918		Penson C .....	135,000	97,571
Macklin P .....	135,000	60,593	Peric J .....	135,000	56,077
Mahoney SW .....	135,000	84,233	Perron GA .....	135,000	49,470
Malhi G .....	135,000	63,632	Peschisolido J .....	135,000	129,010
Maloney JD .....	135,000	60,999	Peterson Hon J .....	135,000	51,833
Manley Hon JP .....	135,000	38,787	Pettigrew Hon P .....	135,000	27,614
Marceau R .....	135,000	63,591	Phinney EL .....	135,000	66,676
Marcel S .....	135,000	46,677	Picard P .....	135,000	55,316
Mark IM .....	135,000	131,718	Pickard RW .....	135,000	76,758
Marleau Hon D .....	135,000	72,654	Pillitteri G .....	135,000	48,808
Martin K .....	135,000	49,554	Plamondon L .....	135,000	83,087
Martin Hon P .....	135,000	73,493	Pratt D .....	135,000	24,569
Martin PD .....	135,000	135,485	Price D .....	135,000	50,073
Masse B .....	119,395	71,957	Proctor JR .....	135,000	102,643
Matthews WB .....	135,000	263,377	Proulx M .....	135,000	9,303
Mayfield P .....	135,000	122,417	Provenzano CF .....	135,000	88,043
McCallum Hon J .....	135,000	81,351	Rajotte J .....	135,000	120,939
McCormick L .....	135,000	54,071	Redman K .....	135,000	75,190
McDonough A .....	135,000	135,081	Reed JAA .....	135,000	52,907
<i>Allowance as Leader</i>			Regan GP .....	135,000	84,977
<i>Other Opposition Party</i> .....	42,258		Reid S .....	135,000	26,306
McGuire J .....	135,000	97,805	Reynolds J .....	135,000	193,184
McKay J .....	135,000	65,582	<i>Allowance as</i>		
McLellan Hon A .....	135,000	116,884	<i>House Leader</i>		
McNally GH .....	135,000	98,953	<i>Official Opposition</i> .....	29,080	
McTeague D .....	135,000	72,853	<i>Allowance as</i>		
Ménard R .....	135,000	32,363	<i>Leader</i>		
Meredith V .....	135,000	126,063	<i>Official Opposition</i> .....	8,884	
Merrifield R .....	135,000	122,203	Richardson J .....	71,129	20,475
Milliken Hon P .....	135,000	12,907	Ritz G .....	135,000	154,800
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Speaker of the</i>			<i>Deputy Whip</i>		
<i>House of Commons</i>	64,800		<i>Official Opposition</i> .....	81	
Mills B .....	135,000	116,828	Robillard Hon L .....	135,000	5,683
Mills D .....	135,000	89,951	Robinson SJ .....	135,000	228,778
Minna Hon M .....	135,000	65,212	Rochelleau Y .....	135,000	40,238
Mitchell Hon A .....	135,000	73,208	Rock Hon A .....	135,000	40,915
Moore J .....	135,000	145,099	Roy JY .....	135,000	105,881
Murphy S .....	135,000	109,180	Saada J .....	135,000	27,959
Myers LA .....	135,000	109,607	<i>Allowance as</i>		
Nault Hon RD .....	135,000	148,709	<i>Deputy Whip</i>		
Neville A .....	135,000	106,324	<i>Government</i> .....	9,700	
Normand Hon G .....	135,000	60,821	Sauvageau B .....	135,000	51,097
Nystrom Hon L .....	135,000	124,408	Savoy A .....	135,000	89,143
O'Brien L .....	135,000	300,786	Scherrer H .....	135,000	47,006
O'Brien PW .....	135,000	80,195	Schmidt W .....	135,000	76,392
O'Reilly J .....	135,000	63,644	Scott Hon A .....	135,000	69,293
Obhrai D .....	135,000	121,286	Serré B .....	135,000	86,279
Owen Hon S .....	135,000	155,313	Sgro J .....	135,000	84,373
Pacetti M .....	119,395	29,131	Shepherd A .....	135,000	47,017
Pagtakhan Hon R .....	135,000	119,811	Simard R .....	119,395	122,824
Pallister B .....	135,000	94,480	Skelton C .....	135,000	87,931
Pankiw J .....	135,000	147,627	<i>Allowance as</i>		
Paquette P .....	135,000	41,369	<i>House Leader</i>		
			<i>Official Opposition</i> .....	4,339	

# Parliament

## House of Commons

### STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2002-2003—*Concluded*

Member of the House of Commons	Sessional allowances <sup>(1)</sup>	Travel expenses <sup>(2)</sup>	Member of the House of Commons	Sessional allowances <sup>(1)</sup>	Travel expenses <sup>(2)</sup>
	\$	\$		\$	\$
Solberg M .....	135,000	127,890	Tremblay S .....	135,000	56,700
Sorenson K .....	135,000	129,633	Tremblay ST .....	13,790	17,309
Speller RS .....	135,000	94,149	Ur RM .....	135,000	72,343
Spencer L .....	135,000	76,579	Valeri T .....	135,000	47,574
St. Denis B .....	135,000	105,102	Vancilief Hon L .....	135,000	61,403
St-Hilaire C .....	135,000	27,029	Vellacott M .....	135,000	122,761
St-Jacques D .....	135,000	39,598	Venne P .....	135,000	38,074
St-Julien G .....	135,000	209,905	Volpe J .....	135,000	76,851
Steckle P .....	135,000	77,016	Wappel TW .....	135,000	55,161
Stewart Hon J .....	135,000	44,704	Wasylcia-Leis J .....	135,000	97,204
Stinson D .....	135,000	112,589	Wayne E .....	135,000	74,832
Stoffer P .....	135,000	95,564	Whelan Hon S .....	135,000	63,478
Strahl C .....	135,000	140,748	White R .....	135,000	141,448
Szabo P .....	135,000	56,339	<i>Allowance as</i>		
Telegdi A .....	135,000	61,119	<i>House Leader</i>		
Thibault Hon R .....	135,000	79,480	<i>Official Opposition</i> .....	281	
Thibeault Y .....	135,000	31,395	White T .....	135,000	137,825
Thompson G .....	135,000	91,760	Wilfert B .....	135,000	78,673
Thompson M .....	135,000	143,890	Williams J .....	135,000	107,181
Tirabassi T .....	135,000	55,960	Wood RE .....	135,000	68,396
Toews V .....	135,000	111,431	Yelich L .....	135,000	155,582
Tonks A .....	135,000	68,165	Former Members <sup>(3)</sup> .....		60,898
Torsney P .....	135,000	48,521			
			Total .....	40,740,096	26,209,299

<sup>(1)</sup> Bill C-28, assented to on June 14, 2001, amended the allowances and salaries paid to Members of Parliament retroactive to January 1, 2001. The provisions that applied before the adoption of Bill C-28 continue to apply to any Member who failed to make an election to subscribe to the new positions.

<sup>(2)</sup> This column excludes:

- the travel expenses of ministers and parliamentary secretaries while on official departmental business. These expenses are reported in a separate statement in Section 12 of this volume entitled "Travel expenses of ministers and parliamentary secretaries";
- the travel expenses of Members serving on various parliamentary committees;
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in this section entitled "Foreign Affairs and International Trade - Travel expenses for Canadian representation at international conferences and meetings".

<sup>(3)</sup> Removal, winding-up, resettlement and other expenses.



# Parliament

## House of Commons

## SALARIES OF PARLIAMENTARY SECRETARIES TO MINISTERS PAID IN 2002-2003

Name	Parliamentary Secretary to the	Amount	Name	Parliamentary Secretary to the	Amount
		\$			\$
Allard CM	Minister of Canadian Heritage		Malhi G	Minister of Labour	
	January 13, 2003 to January 12, 2004 .....	2,983		September 12, 2001 to January 12, 2004 .....	13,700
Assad M	Minister of Citizenship and Immigration		Marcil S	Minister of Industry	
	December 22, 2000 to January 12, 2003 .....	10,717		February 18, 2002 to January 12, 2004 .....	13,700
Assadourian S	Minister of Citizenship and Immigration		Matthews WB	President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs	
	January 13, 2003 to January 12, 2004 .....	2,983		December 22, 2000 to January 12, 2003 .....	10,717
Beaumier C	Minister of National Revenue		McCormick L	Minister of Agriculture and Agri-Food	
	January 13, 2003 to January 12, 2004 .....	2,983		December 22, 2000 to January 12, 2003 .....	10,717
Bulte S	Minister of Canadian Heritage		Myers LA	Solicitor General of Canada	
	December 22, 2000 to January 12, 2003 .....	10,717		December 22, 2000 to January 12, 2003 .....	10,717
Calder MJ	Minister for International Trade		O'Brien PW	Minister for International Trade	
	January 13, 2003 to January 12, 2004 .....	2,983		December 22, 2000 to January 12, 2003 .....	10,717
Carroll A	Minister of Foreign Affairs		O'Reilly J	Minister of National Defence	
	September 12, 2001 to January 12, 2004 .....	13,700		December 22, 2000 to January 12, 2003 .....	10,717
Castonguay J	Minister of Health		Peschisolido J	President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs	
	September 12, 2001 to January 12, 2004 .....	13,700		January 13, 2003 to January 12, 2004 .....	2,983
Cuzner R	Prime Minister		Proulx M	Minister of Transport	
	January 13, 2003 to January 12, 2004 .....	2,983		January 13, 2003 to January 12, 2004 .....	2,983
Duplain C	Minister of Agriculture and Agri-Food		Provenzano CF	Minister of Veterans Affairs	
	January 13, 2003 to January 12, 2004 .....	2,983		December 22, 2000 to January 12, 2003 .....	10,717
Farrah G	Minister of Fisheries and Oceans		Redman K	Minister of the Environment	
	September 12, 2001 to January 12, 2004 .....	13,700		December 22, 2000 to January 12, 2003 .....	10,717
Finlay J	Minister of Indian Affairs and Northern Development		Regan GP	Leader of the Government in the House of Commons	
	December 22, 2000 to January 12, 2003 .....	10,717		September 12, 2001 to January 12, 2004 .....	13,700
Folco R	Minister of Human Resources Development		Serré B	Minister of Natural Resources and Minister responsible for the Canadian Wheat Board	
	December 22, 2000 to January 12, 2003 .....	10,717		December 22, 2000 to January 12, 2003 .....	10,717
Grose IB	Minister of Veterans Affairs		Sgro J	Minister of Public Works and Government Services	
	January 13, 2003 to January 12, 2004 .....	2,983		January 13, 2003 to January 12, 2004 .....	2,983
Harvey A	Minister of Transport		Shepherd A	President of the Treasury Board	
	September 12, 2001 to January 12, 2003 .....	10,717		December 22, 2000 to January 12, 2003 .....	10,717
Hubbard C	Minister for International Cooperation		St-Jacques D	Minister of Human Resources Development	
	January 13, 2003 to January 12, 2004 .....	2,983		January 13, 2003 to January 12, 2004 .....	2,983
Jennings M	Minister of Indian Affairs and Northern Development		Szabo P	Minister of Public Works and Government Services	
	January 13, 2003 to January 12, 2004 .....	2,983		December 22, 2000 to January 12, 2003 .....	10,717
Jordan J	Minister for International Cooperation		Tirabassi T	President of the Treasury Board	
	September 12, 2001 to January 12, 2003 .....	10,717		January 13, 2003 to January 12, 2004 .....	2,983
Karetak	Solicitor General of Canada		Tonks A	Minister of the Environment	
	January 13, 2003 to January 12, 2004 .....	2,983		January 13, 2003 to January 12, 2004 .....	2,983
Lindell N	Prime Minister		Wilfert B	Minister of Finance	
LeBlanc D	December 22, 2000 to January 12, 2003 .....	10,717		February 18, 2002 to January 12, 2004 .....	13,700
Leung S	Minister of National Revenue		Total .....		369,634
	December 22, 2000 to January 12, 2003 .....	10,717			
Macklin P	Minister of Justice and Attorney General of Canada				
	February 18, 2002 to January 12, 2004 .....	13,700			
Mahoney SW	Deputy Prime Minister and Minister of Infrastructure and Crown Corporations				
	April 8, 2002 to August 6, 2002 .....	4,521			
	Minister of Transport				
	August 7, 2002 to April 10, 2003 .....	8,913			



# Parliament House of Commons

## SALARIES OF COMMITTEE CHAIRPERSONS AND VICE-CHAIRPERSONS PAID IN 2002-2003

Name	Chairperson or Vice-chairperson of Standing Committee on	Amount	Name	Chairperson or Vice-chairperson of Standing Committee on	Amount
		\$			\$
Abbott J	Canadian Heritage — Vice-chairperson		Cummins JM	Fisheries and Oceans — Vice-chairperson	
	From October 04, 2001 to September 16, 2002...	2,352		From October 03, 2001 to September 16, 2002...	2,352
	From November 07, 2002 .....	2,040	Cuzner R	Fisheries and Oceans — Vice-chairperson	
Ablonczy D	Citizenship and Immigration — Vice-chairperson			From November 05, 2002 to February 19, 2003 ..	1,507
	From May 02, 2002 to September 16, 2002 .....	1,913	Dalphond-Guiral M	Citizenship and Immigration — Vice-chairperson	
Adams WP	Procedure and House Affairs — Chairperson			From November 05, 2002 .....	2,068
	From September 27, 2001 to September 16, 2002.	4,473	Day S	Foreign Affairs and International Trade — Vice-chairperson	
	From October 10, 2002 .....	4,615		From April 23, 2002 to September 16, 2002 .....	2,040
Alcock R	Health — Vice-chairperson			From October 21, 2002 .....	2,276
	From October 02, 2001 to September 16, 2002...	2,352	Discepolo N	Finance — Vice-chairperson	
	Government Operations and Estimates — Chairperson			From February 19, 2001 to September 16, 2002 ..	2,351
	From June 06, 2002 to September 16, 2002 .....	2,721		From October 21, 2002 .....	2,276
	From November 07, 2002 .....	3,880	Dromisky S	Health — Vice-chairperson	
Augustine Hon J	Foreign Affairs and International Trade — Chairperson			From November 05, 2002 .....	2,068
	From February 19, 2002 to May 25, 2002 .....	1,460	Easter Hon W	Fisheries and Oceans — Chairperson	
Barnes S	Finance — Chairperson			From February 28, 2001 to September 16, 2002 ..	4,473
	From February 19, 2002 to September 16, 2002 ..	4,473	Epp MK	Finance — Vice-chairperson	
	From October 21, 2002 .....	4,328		From October 01, 2001 to April 22, 2002 .....	312
Bélanger M	Official Languages — Chairperson		Fontana JF	Citizenship and Immigration — Chairperson	
	From March 13, 2001 to September 16, 2002 ....	4,473		From February 20, 2001 to September 16, 2002 ..	4,473
	From November 21, 2002 .....	3,503		From November 05, 2002 .....	3,934
Bellemare E	Human Resources Development and the Status of Persons with Disabilities — Vice-chairperson		Forseth P	Citizenship and Immigration — Vice-chairperson	
	From November 05, 2002 .....	2,068		From October 02, 2001 to April 22, 2002 .....	312
Benoit L	National Defence and Veterans Affairs — Vice-chairperson			Government Operations and Estimates — Vice-chairperson	
	From October 02, 2001 to September 16, 2002...	2,352		From June 06, 2002 to September 16, 2002 .....	1,431
Bonin R	Aboriginal Affairs, Northern Development and Natural Resources — Chairperson		Godin Y	Official Languages — Vice-chairperson	
	From October 04, 2001 to September 16, 2002 ..	4,473		From November 07, 2002 .....	2,040
	From November 04, 2002 .....	3,961	Grewal G	Official Languages — Vice-chairperson	
Bonwick P	Canadian Heritage — Vice-chairperson			From November 21, 2002 .....	1,842
	From November 07, 2002 .....	2,040		Scrutiny of Regulations — Chairperson	
Breitkreuz G	Procedure and House Affairs — Vice-chairperson			From October 25, 2001 to September 16, 2002...	4,473
	From February 05, 2002 to April 23, 2002 .....	326		From November 21, 2002 .....	3,503
Brown MAB	Health — Chairperson		Harb M	Public Accounts — Vice-chairperson	
	From February 22, 2001 to September 16, 2002 ..	4,473		From February 20, 2001 to September 16, 2002 ..	2,352
	From November 05, 2002 .....	3,934		From November 07, 2002 .....	2,040
Caccia Hon CL	Environment and Sustainable Development — Chairperson		Harris RM	Finance — Vice-chairperson	
	From February 22, 2001 to September 16, 2002 ..	4,473		From April 23, 2002 to September 16, 2002 .....	2,040
	From November 05, 2002 .....	3,934		From October 21, 2002 .....	2,276
Cadman C	Justice and Human Rights — Vice-chairperson		Herron J	Environment and Sustainable Development — Vice-chairperson	
	From February 21, 2001 to September 16, 2002 ..	2,352		From November 05, 2002 .....	2,068
	From November 06, 2002 .....	2,054	Hilstrom H	Agriculture and Agri-Food — Vice-chairperson	
Calder MJ	Agriculture and Agri-Food — Vice-chairperson			From February 19, 2001 to September 16, 2002 ..	2,352
	From February 19, 2001 to September 16, 2002 ..	2,352		From November 04, 2002 .....	2,082
	From November 04, 2002 to January 29, 2003 ...	1,205	Hubbard C	Agriculture and Agri-Food — Chairperson	
Cannis J	Transport — Vice-chairperson			From February 19, 2001 to September 16, 2002 ..	4,473
	From February 03, 2003 .....	820		From November 04, 2002 to January 29, 2003 ...	2,292
Comuzzi J	Transport — Chairperson		Jackson O	Transport — Chairperson	
	From November 07, 2002 .....	3,880		From February 21, 2001 to September 16, 2002 ..	4,473
			Johnston D	Procedure and House Affairs — Vice-chairperson	
				From April 23, 2002 to September 16, 2002 .....	2,040
				From October 10, 2002 .....	2,427
			Karetak-Lindell N	Aboriginal Affairs, Northern Development and Natural Resources — Vice-Chairperson	
				From October 04, 2001 to September 16, 2002...	2,352
				From November 04, 2002 .....	2,082

# Parliament

## House of Commons

### SALARIES OF COMMITTEE CHAIRPERSONS AND VICE-CHAIRPERSONS PAID IN 2002-2003—Continued

Name	Chairperson or Vice-chairperson of Standing Committee on	Amount	Name	Chairperson or Vice-chairperson of Standing Committee on	Amount
		\$			\$
Kraft Sloan KM	Environment and Sustainable Development — Vice-chairperson		Phinney EL	Public Accounts — Vice-chairperson	
	From February 22, 2001 to September 16, 2002 ..	2,352		From October 03, 2001 to September 16, 2002...	2,352
	From November 05, 2002 to March 24, 2003 ....	1,972		From November 07, 2002 .....	2,040
Lastewka W	Industry, Science and Technology — Chairperson		Pickard RW	Citizenship and Immigration — Vice-chairperson	
	From February 19, 2002 to September 16, 2002 ..	4,473		From May 02, 2002 to September 16, 2002.....	1,913
	From November 06, 2002 .....	3,907		From November 05, 2002 .....	2,068
Lee D	Scrutiny of Regulations — Vice-chairperson		Pratt D	National Defence and Veterans Affairs — Chairperson	
	From November 21, 2002 .....	1,842		From February 22, 2001 to September 16, 2002 ..	4,473
Lincoln C	Canadian Heritage — Chairperson			From November 07, 2002 .....	3,880
	From February 20, 2001 to September 16, 2002 ..	4,473	Price D	National Defence and Veterans Affairs — Vice-chairperson	
	From November 07, 2002 .....	3,880		From February 22, 2001 to September 16, 2002 ..	2,352
Longfield J	Human Resources Development and the Status of Persons with Disabilities — Chairperson			From November 07, 2002 .....	2,040
	From October 02, 2001 to September 16, 2002...	4,473	Proulx M	Transport — Vice-chairperson	
	From November 05, 2002 .....	3,934		From February 21, 2001 to September 16, 2002 ..	2,352
Mahoney SW	Citizenship and Immigration — Vice-chairperson			From November 07, 2002 to February 03, 2003 ..	1,235
	From October 02, 2001 to May 02, 2002.....	452	Rajotte J	Industry, Science and Technology — Vice-chairperson	
Marleau Hon D	Foreign Affairs and International Trade — Vice-chairperson			From April 23, 2002 to September 16, 2002.....	2,040
	From June 13, 2002 to September 16, 2002.....	1,331		From November 06, 2002 .....	2,054
	From October 21, 2002 .....	2,276	Reid S	Official Languages — Vice-chairperson	
Matthews WB	Fisheries and Oceans — Vice-chairperson			From March 13, 2001 to September 16, 2002 ....	2,352
	From February 20, 2003 .....	562	Saada J	Procedure and House Affairs — Vice-chairperson	
McKay J	Justice and Human Rights — Vice-chairperson			From February 07, 2001 to September 16, 2002 ..	2,352
	From March 21, 2002 to September 16, 2002 ....	2,352		From October 10, 2002 to November 07, 2002...	400
	From November 06, 2002 .....	2,054	Scott Hon A	Justice and Human Rights — Chairperson	
McTeague D	Industry, Science and Technology — Vice-chairperson			From February 21, 2001 to September 16, 2002 ..	4,473
	From February 19, 2002 to September 16, 2002 ..	2,352		From November 06, 2002 .....	3,907
	From November 06, 2002 .....	2,054	Skelton C	Human Resources Development and the Status of Persons with Disabilities — Vice-chairperson	
Ménard R	Health — Vice-chairperson			From February 05, 2002 to April 22, 2002 .....	312
	From November 05, 2002 .....	2,068	Solberg M	Human Resources Development and the Status of Persons with Disabilities — Vice-chairperson	
Merrifield R	Health — Vice-chairperson			From April 23, 2002 to September 16, 2002 .....	2,040
	From February 22, 2001 to September 16, 2002 ..	2,352		From November 05, 2002 .....	2,068
Mills B	Environment and Sustainable Development — Vice-chairperson		St-Jacques D	Human Resources Development and the Status of Persons with Disabilities — Vice-chairperson	
	From February 22, 2001 to September 16, 2002 ..	2,352		From February 20, 2001 to September 16, 2002 ..	2,352
Mills D	Canadian Heritage — Vice-chairperson			Fisheries and Oceans — Vice-chairperson	
	From February 20, 2001 to September 16, 2002 ..	2,352		From October 03, 2001 to September 16, 2002...	2,352
Moore J	Transport — Vice-chairperson			Agriculture and Agri-Food — Chairperson	
	From October 01, 2001 to September 16, 2002...	2,352		From February 04, 2003 .....	1,530
	From November 07, 2002 .....	2,040	Stoffer P	Fisheries and Oceans — Vice-chairperson	
Pallister B	Foreign Affairs and International Trade — Vice-chairperson			From November 05, 2002 .....	2,068
	From October 02, 2001 to April 22, 2002 .....	312	Thibeault Y	Official Languages — Vice-chairperson	
Parrish C	Procedure and House Affairs — Vice-chairperson			From March 13, 2001 to September 16, 2002 ....	2,352
	From November 07, 2002 .....	2,040		From November 21, 2002 .....	1,841
Patry B	Foreign Affairs and International Trade — Vice-chairperson		Ur RM	Agriculture and Agri-Food — Vice-chairperson	
	From February 19, 2002 to June 12, 2002 .....	1,020		From February 04, 2003 .....	804
	Chairperson		Valeri T	Government Operations and Estimates — Vice-chairperson	
	From June 13, 2002 to September 16, 2002.....	2,533		From June 06, 2002 to September 16, 2002.....	1,431
	From October 21, 2002 .....	4,328		From November 07, 2002 .....	2,040
Penson C	Industry, Science and Technology — Vice-chairperson		Vellacott M	Aboriginal Affairs, Northern Development and Natural Resources — Vice-chairperson	
	From February 21, 2001 to April 22, 2002 .....	312		From February 20, 2001 to September 16, 2002 ..	2,352

# Parliament

## House of Commons

### SALARIES OF COMMITTEE CHAIRPERSONS AND VICE-CHAIRPERSONS PAID IN 2002-2003—*Concluded*

Name	Chairperson or Vice-chairperson of Standing Committee on	Amount	Name	Chairperson or Vice-chairperson of Standing Committee on	Amount
		\$			\$
Wappel TW	From November 04, 2002 .....	2,082	Williams J	Public Accounts — Chairperson	
	Scrutiny of Regulations — Vice-chairperson			From February 20, 2001 to September 16, 2002 ..	4,473
	From March 13, 2001 to September 16, 2002 ....	2,352		From November 07, 2002 .....	3,880
	Fisheries and Oceans — Chairperson			Total .....	319,746
Wayne E	From November 05, 2002 .....	3,934			
	National Defence and Veterans Affairs — Vice-chairperson				
	From November 07, 2002 .....	2,040			

## Privy Council

## SALARIES AND ALLOWANCES TO MINISTERS OF STATE AND SECRETARIES OF STATE

	Salaries	Allowances	Total
	\$	\$	\$
NAMES OF MINISTERS OF STATE AND SECRETARIES OF STATE (for the period April 1, 2002 to March 31, 2003)			
Augustine Hon J. ....	41,258	1,841	43,099
Bevilacqua Hon M. ....	48,618	2,122	50,740
Blondin-Andrew Hon E. ....	48,618	2,122	50,740
Boudria Hon D. ....	54,021	1,768	55,789
Byrne Hon G. ....	64,825	2,122	66,947
DeVillers Hon P. ....	48,618	2,122	50,740
Drouin Hon C. ....	48,618	2,122	50,740
Goodale Hon R. ....	10,804	354	11,158
Kilgour Hon D. ....	48,618	2,122	50,740
Knutson Hon G. ....	48,618	2,122	50,740
Manley Hon J. ....	10,804	354	11,158
McCallum Hon J. ....	8,103	354	8,457
Mitchell Hon A. ....	48,618	2,122	50,740
Owen Hon S. ....	48,618	2,122	50,740
Paradis Hon D. ....	48,618	2,122	50,740
Total .....	627,377	25,891	653,268

## Privy Council

## Office of the Chief Electoral Officer

## STATEMENT OF EXPENDITURES—STATUTORY EXPENSES OF ELECTORAL EVENTS

	Preliminary duties <sup>(1)</sup>	Conduct of elections	Voters information program	Special voting rules	Other activities <sup>(2)</sup>	Electoral Boundaries Readjustment Act	Total
	\$	\$	\$	\$	\$	\$	\$
<i>Canada Elections Act—</i>							
37 <sup>th</sup> general election (November 2000) .....	(96,877)	684,139	1,286	380	366		589,294
September 2000 by-elections <sup>(3)</sup> .....		8,246					8,246
May 2002 by-elections <sup>(4)</sup> .....	94,811	2,542,269	620,478	63,524	122,180		3,443,262
December 2002 by-elections <sup>(5)</sup> .....	25,267	896,467	210,224	20,685	22,079		1,174,722
<i>Electoral Boundaries Readjustment Act</i> .....							
			83,817			6,681,463	6,765,280
Event readiness and Ottawa Headquarters .....	16,649,354	6,155	5,828,241	125,358	21,065,128		43,674,236
Total .....	16,672,555	4,137,276	6,744,046	209,947	21,209,753	6,681,463	55,655,040

<sup>(1)</sup> Expenditures reported under this column also include, where applicable, the maintenance of the National Register of Electors and of the Electoral Geography Database for fiscal year 2002-2003.

<sup>(2)</sup> Expenditures reported under this column also include, where applicable, the development/acquisition and maintenance of information systems for fiscal year 2002-2003.

<sup>(3)</sup> Kings—Hants (Nova Scotia) and Okanagan—Coquihalla (British Columbia).

<sup>(4)</sup> Calgary Southwest (Alberta), Windsor West (Ontario), Bonavista-Trinity-Conception (NL), St-Boniface (Manitoba), St-Léonard-St-Michel (Quebec), Gander-Grand Falls (NL), Verdun-St-Henri-St-Paul-Pointe St-Charles (Quebec).

<sup>(5)</sup> Berthier—Montcalm (Quebec), Lac Saint-Jean—Saguenay (Quebec)

DETAILS OF EXPENDITURES—37<sup>th</sup> GENERAL ELECTION (NOVEMBER 2000)

	Preliminary duties	Conduct of elections	Voters information program	Special voting rules	Other activities	Total
	\$	\$	\$	\$	\$	\$
<i>Canada Elections Act—</i>						
Ottawa Headquarters .....	(96,852)	578,247	1,286	337		483,018
Newfoundland and Labrador .....		1,833				1,833
Nova Scotia .....		906				906
New Brunswick .....		(285)				(285)
Quebec .....		219		43		262
Ontario .....	(25)	85,171			366	85,512
Manitoba .....		2,269				2,269
Saskatchewan .....		7,917				7,917
Alberta .....		9,290				9,290
British Columbia .....		(1,091)				(1,091)
Nunavut .....		(337)				(337)
Total .....	(96,877)	684,139	1,286	380	366	589,294



## Privy Council

## Office of the Chief Electoral Officer

## DETAILS OF EXPENDITURES—SEPTEMBER 2000 BY-ELECTIONS

	Preliminary duties	Conduct of elections	Voters information program	Special voting rules	Other activities	Total
	\$	\$	\$	\$	\$	\$
<i>Canada Elections Act—</i>						
Ottawa Headquarters .....		8,246				8,246
<b>Total</b> .....		8,246				8,246

## DETAILS OF EXPENDITURES — MAY 2002 BY-ELECTIONS

	Preliminary duties	Conduct of elections	Voters information program	Special voting rules	Other activities	Total
	\$	\$	\$	\$	\$	\$
<i>Canada Elections Act—</i>						
Ottawa Headquarters .....	42,370	352,655	287,282	3,555	122,180	808,042
Bonavista Trinity Conception .....	46,787	367,310	25,152	9,217		448,466
Gander Grand Falls .....	1,145	276,240	27,378	6,363		311,126
Saint-Léonard Saint-Michel .....	1,159	301,702	66,488	6,757		376,106
Verdun St-Henri St-Paul Pointe-St-Charles .....	504	327,113	77,960	6,251		411,828
Windsor West .....	(282)	360,479	35,396	6,078		401,671
Saint-Boniface .....	3,128	251,384	42,125	6,999		303,636
Calgary Southwest .....		305,386	58,697	18,304		382,387
<b>Total</b> .....	94,811	2,542,269	620,478	63,524	122,180	3,443,262

## DETAILS OF EXPENDITURES — DECEMBER 2002 BY-ELECTIONS

	Preliminary duties	Conduct of elections	Voters information program	Special voting rules	Other activities	Total
	\$	\$	\$	\$	\$	\$
<i>Canada Elections Act—</i>						
Ottawa Headquarters .....	17,837	103,881	210,224	5,559	22,079	359,580
Berthier Montcalm .....	867	463,370		7,623		471,860
Lac Saint-Jean Saguenay .....	6,563	329,216		7,503		343,282
<b>Total</b> .....	25,267	896,467	210,224	20,685	22,079	1,174,722

## Privy Council

## Office of the Chief Electoral Officer

## DETAILS OF EXPENDITURES—ELECTORAL BOUNDARIES READJUSTMENT ACT

	Preliminary duties	Conduct of elections	Voters information program	Special voting rules	Other activities	Electoral Boundaries Readjustment Act	Total
	\$	\$	\$	\$	\$	\$	\$
<i>Electoral Boundaries Readjustment Act—</i>							
Ottawa Headquarters.....			83,817			1,468,034	1,551,851
All Commissions.....						178,656	178,656
Newfoundland and Labrador.....						339,842	339,842
Prince Edward Island.....						127,479	127,479
Nova Scotia.....						254,948	254,948
New Brunswick.....						370,999	370,999
Quebec.....						1,095,111	1,095,111
Ontario.....						1,334,593	1,334,593
Manitoba.....						310,732	310,732
Saskatchewan.....						265,326	265,326
Alberta.....						442,396	442,396
British Columbia.....						493,347	493,347
Total.....			83,817			6,681,463	6,765,280

# Solicitor General

## Correctional Service

## EXPENDITURES BY INSTITUTION

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
National Headquarters, Ottawa, Ont. ....	138,203,462	23,277,811	161,481,273
Regional Headquarters Atlantic, Moncton, NB .....	18,651,140	1,141,558	19,792,698
Learning Centre Atlantic, Moncton, NB .....	1,253,544		1,253,544
Springhill Institution, Springhill, NS .....	28,641,148	4,892,281	33,533,429
Dorchester Penitentiary, Dorchester, NB .....	25,489,046	1,539,500	27,028,546
Westmorland Institution, Dorchester, NB .....	10,723,457	1,303,128	12,026,585
Atlantic Institution, Renous, NB .....	22,727,256	873,188	23,600,444
Nova Institution for Women, Truro, NS .....	8,198,310	1,216,426	9,414,736
Halifax District Parole Office, Halifax, NS .....	3,088,972	121,716	3,210,688
Carleton Community Correctional Centre, Halifax, NS .....	786,324		786,324
Carleton Community Correctional Centre Annex, Halifax, NS .....	567,604		567,604
Truro District Parole Office, Truro, NS .....	1,226,324	39,194	1,265,518
Kentville Area Parole Office, Kentville, NS .....	906,905		906,905
Sydney Area Parole Office, Sydney, NS .....	844,108		844,108
Newfoundland District Parole Office, St. John's, NL .....	2,042,668	53,753	2,096,421
Corner Brook Area Parole Office, Corner Brook, NL .....	859,551	27,638	887,189
Grand Falls Area Parole Office, Grand Falls, NL .....	164,320		164,320
St. John's Area Parole Office, St. John's, NL .....	744,135		744,135
New Brunswick East District Parole Office, Moncton, NB .....	2,710,158	38,308	2,748,466
Charlottetown Area Parole Office, Charlottetown, PEI .....	331,093		331,093
Bathurst Area Parole Office, Bathurst, NB .....	596,519		596,519
New Brunswick West District Parole Office, Saint John, NB .....	1,541,210	46,854	1,588,064
Fredericton Area Parole Office, Fredericton, NB .....	428,025		428,025
Paratown Community Correctional Centre, Paratown, NB .....	800,133		800,133
Shepody Healing Centre, Shepody, NB .....	6,926,159	13,341	6,939,500
Regional Headquarters Quebec, Laval, Que .....	25,449,540	1,941,191	27,390,731
Quebec Staff College, Laval, Que .....	2,892,979	95,071	2,988,050
Montee St-Francois Institution, Laval, Que .....	11,566,535	534,549	12,101,084
Federal Training Centre, Laval, Que .....	17,411,837	305,077	17,716,914
Donnacona Institution, Donnacona, Que .....	29,544,743	749,988	30,294,731
Joliette Institution, Joliette, Que .....	9,198,721	4,570,620	13,769,341
Leclerc Institution, Laval, Que .....	30,656,501	4,132,553	34,789,054
Archambault Institution, Ste-Anne-des-Plaines, Que .....	26,987,816	484,880	27,472,696
Ste-Anne-des-Plaines Institution, Ste-Anne-des-Plaines, Que .....	14,484,324	1,204,760	15,689,084
Quebec Regional Reception Centre, Laval, Que .....	30,258,068	574,932	30,833,000
Drummond Institution, Drummondville, Que .....	21,519,544	463,415	21,982,959
Cowansville Institution, Cowansville, Que .....	26,521,530	843,305	27,364,835
La Macaza Institution, L'Annonciation, Que .....	18,709,461	585,839	19,295,300
Port-Cartier Institution, Port-Cartier, Que .....	20,461,213	532,645	20,993,858
Montreal Metropolitan District Parole Office, Montreal, Que .....	3,346,628		3,346,628
Longueuil Area Parole Office, Longueuil, Que .....	1,130,334	3,061	1,133,395
Ville-Marie Parole Office, Montreal, Que .....	5,420,607		5,420,607
Lafontaine Area Parole Office, Montreal, Que .....	3,882,084	5,094	3,887,178
J B Martineau Community Correctional Centre, Montreal, Que .....	1,322,105	3,868	1,325,973
Ogilvy Community Correctional Centre, Montreal, Que .....	548,957	8,902	557,859
Sherbrooke Community Correctional Centre, Montreal, Que .....	855,180	72,561	927,741
Langelier Area Parole Office, St-Leonard, Que .....	4,884,257		4,884,257
Granby Area Parole Office, Granby, Que .....	1,329,624		1,329,624
Hochelaga Community Correctional Centre, Montreal, Que .....	713,268	26,140	739,408
Estrie Area Parole Office, Montreal, Que .....	1,472,556		1,472,556
East and West Quebec District Parole Office, St-Jerome, Que .....	1,190,658		1,190,658
Quebec Area Parole Office, Quebec, Que .....	3,456,292	48,818	3,505,110
Rimouski Area Parole Office, Rimouski, Que .....	770,588		770,588
Chicoutimi Area Parole Office, Chicoutimi, Que .....	633,655		633,655
Trois-Rivieres Area Parole Office, Trois-Rivieres, Que .....	1,791,532		1,791,532
Laval Area Parole Office, Laval, Que .....	2,827,776		2,827,776
Rouyn-Noranda Area Parole Office, Rouyn-Noranda, Que .....	451,548		451,548

# Solicitor General

## Correctional Service

### EXPENDITURES BY INSTITUTION—Continued

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Gatineau Area Parole Office, Gatineau, Que . . . . .	1,120,647		1,120,647
Laurentian Area Parole Office, St-Jerome, Que . . . . .	2,524,377	39,817	2,564,194
Lanaudiere Area Parole Office, Lachenaie, Que . . . . .	2,002,139		2,002,139
Quebec Region - Mental Health Centre, Quebec, Que . . . . .	40,675		40,675
Ontario Regional Headquarters, Kingston, Ont . . . . .	25,878,514	2,237,135	28,115,649
Correctional Learning Centre, Kingston, Ont . . . . .	3,873,701	2,646	3,876,347
Regional Treatment Centre, Kingston, Ont . . . . .	13,883,644		13,883,644
Kingston Penitentiary, Kingston, Ont . . . . .	29,378,443	2,980,952	32,359,395
Millhaven Institution, Bath, Ont . . . . .	33,389,719	634,351	34,024,070
Fenbrook Institution, Gravenhurst, Ont . . . . .	23,638,763	843,212	24,481,975
Bath Institution, Bath, Ont . . . . .	19,431,752	448,930	19,880,682
Prison for Women, Kingston, Ont . . . . .	719,267	34,494	753,761
Isabel McNeil House, Kingston, Ont . . . . .	1,037,920	17,132	1,055,052
Collins Bay Institution, Kingston, Ont . . . . .	20,845,446	4,476,685	25,322,131
Frontenac Institution, Kingston, Ont . . . . .	9,310,558	93,691	9,404,249
Beaver Creek Institution, Gravenhurst, Ont . . . . .	9,185,745	204,374	9,390,119
Joyceville Institution, Kingston, Ont . . . . .	25,635,136	1,518,434	27,153,570
Pittsburgh Institution, Kingston, Ont . . . . .	10,257,757	179,436	10,437,193
Warkworth Institution, Campbellford, Ont . . . . .	30,724,908	1,020,793	31,745,701
Grand Valley Institution for Women, Kitchener, Ont . . . . .	10,826,085	4,612,707	15,438,792
Eastern and Northern Ontario District Parole Office, Kingston, Ont . . . . .	2,082,620		2,082,620
Barrie Area Parole Office, Barrie, Ont . . . . .	736,893		736,893
Kingston Supervision, Kingston, Ont . . . . .	1,387,946		1,387,946
Peterborough Area Parole Office, Peterborough, Ont . . . . .	1,564,583		1,564,583
Portsmouth Community Correctional Centre, Kingston, Ont . . . . .	997,398	14,345	1,011,743
Muskoka Area Parole Office, Gravenhurst, Ont . . . . .	247,909		247,909
Sault-Ste-Marie Area Parole Office, Sault-Ste-Marie, Ont . . . . .	192,760		192,760
Sudbury Area Parole Office, Sudbury, Ont . . . . .	1,459,455		1,459,455
Timmins Area Parole Office, Timmins, Ont . . . . .	127,437		127,437
Ottawa Area Parole Office, Ottawa, Ont . . . . .	4,071,771		4,071,771
Central Ontario District Parole Office, Toronto, Ont . . . . .	2,375,691		2,375,691
Keele Community Correctional Centre, Toronto, Ont . . . . .	1,193,564		1,193,564
Downtown Toronto Area Parole Office, Toronto, Ont . . . . .	3,494,149		3,494,149
Toronto East Area Parole Office, Toronto, Ont . . . . .	1,775,778		1,775,778
Toronto West Area Parole Office, Toronto, Ont . . . . .	691,138		691,138
Peel Area Parole Office, Toronto, Ont . . . . .	2,358,789		2,358,789
Team Parole Supervision Office, Toronto, Ont . . . . .	480,419		480,419
Women Supervision Unit, Toronto, Ont . . . . .	1,459,039		1,459,039
Hamilton District Parole Office, Hamilton, Ont . . . . .	425,619		425,619
Hamilton Area Parole Office, Hamilton, Ont . . . . .	3,570,186		3,570,186
Hamilton Community Correctional Centre, Hamilton, Ont . . . . .	1,055,416		1,055,416
St. Catharines Area Parole Office, St. Catharines, Ont . . . . .	799,464		799,464
Western Ontario District Parole Office, London, Ont . . . . .	324,551		324,551
Windsor Area Parole Office, Windsor, Ont . . . . .	1,127,652		1,127,652
London Area Parole Office, London, Ont . . . . .	2,205,874		2,205,874
Guelph Area Parole Office, Guelph, Ont . . . . .	2,200,551		2,200,551
Brantford Area Parole Office, Brantford, Ont . . . . .	453,989		453,989
Nunavut Community Office, Iqaluit, Nunavut . . . . .	668,856		668,856
Regional Headquarters Prairies, Saskatoon, Sask . . . . .	10,751,780		10,751,780
Prairies Staff College, Saskatoon, Sask . . . . .	2,413,442		2,413,442
Regional Psychiatric Centre Prairies, Saskatoon, Sask . . . . .	27,179,892	905,359	28,085,251
Regional Headquarters Prairies Clustered Services, Saskatoon, Sask . . . . .	8,285,210	1,156,778	9,441,988
Stony Mountain Institution, Winnipeg, Man . . . . .	33,424,412	4,892,693	38,317,105
Rockwood Institution, Stony Mountain, Man . . . . .	7,803,329	147,541	7,950,870
Saskatchewan Penitentiary, Prince Albert, Sask . . . . .	42,516,270	1,209,509	43,725,779
Riverbend Institution, Prince Albert, Sask . . . . .	5,656,242	190,910	5,847,152
Saskatchewan Penitentiary Maximum Unit, Prince Albert, Sask . . . . .	604,111		604,111

# Solicitor General

## Correctional Service

EXPENDITURES BY INSTITUTION—*Concluded*

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Okimaw Ochi Healing Lodge, Maple Creek, Sask .....	4,275,357	166,931	4,442,288
Willow Cree Healing Lodge, Sask .....	1,368,485	4,903,627	6,272,112
Drumheller Institution, Drumheller, Alta .....	32,281,914	1,415,141	33,697,055
Grande Cache Institution, Grande Cache, Alta .....	15,239,301	508,986	15,748,287
Pe Sakastew Institution, Hobbema, Alta .....	3,905,667	84,832	3,990,499
Bowden Institution, Innisfail, Alta .....	32,448,265	914,025	33,362,290
Edmonton Institution for Women, Edmonton, Alta .....	10,547,610	5,365,042	15,912,652
Edmonton Institution, Edmonton, Alta .....	27,171,774	812,561	27,984,335
Grierson Institution, Edmonton, Alta .....	2,308,251	223,356	2,531,607
Manitoba-North-Western Ontario District Parole Office, Winnipeg, Man .....	9,191,640	66,513	9,258,153
Saskatchewan District Parole Office, Regina, Sask .....	6,870,862	107,623	6,978,485
Edmonton District Parole Office, Edmonton, Alta .....	12,196,887	25,485	12,222,372
Grierson Centre, Edmonton, Alta .....	354,789		354,789
Red Deer Area Parole Office, Red Deer, Alta .....	583,631		583,631
Yellowknife Area Parole Office, Yellowknife, NWT .....	1,659,871		1,659,871
Grande Prairie Sub-office, Grande Prairie, Alta .....	80,897		80,897
Fort McMurray Sub-office, Fort McMurray, Alta .....	83,377		83,377
Calgary District Parole Office, Calgary, Alta .....	5,965,278		5,965,278
Lethbridge Area Parole Office, Lethbridge, Alta .....	363,493		363,493
Drumheller Parole Office, Drumheller, Alta .....	131,346		131,346
Medecin Hat Parole Office, Medecin Hat, Alta .....	98,073		98,073
Regional Headquarters Pacific, Clearbrook, BC .....	13,662,901	2,365,902	16,028,803
Pacific Staff College, Mission, BC .....	2,376,590		2,376,590
Pacific Shared Services, Clearbrook, BC .....	31,438,191		31,438,191
William Head Institution, Victoria, BC .....	12,857,159	575,441	13,432,600
Pacific Regional Reception and Assessment Centre, Abbotsford, BC .....	2,370,379		2,370,379
Matsqui Institution, Abbotsford, BC .....	19,170,607	902,174	20,072,781
Pacific Regional Health Centre, Abbotsford, BC .....	19,716,253	24,170,541	43,886,794
Mountain Institution, Agassiz, BC .....	19,145,021	304,723	19,449,744
Kent Institution, Agassiz, BC .....	21,799,759	253,349	22,053,108
Elbow Lake Institution, Harrison Mills, BC .....	4,221,655	142,342	4,363,997
Ferndale Institution, Mission, BC .....	6,658,119	322,486	6,980,605
Mission Institution, Mission, BC .....	15,385,501	160,879	15,546,380
Pacific Region Community Parole Offices (general), Matsqui, BC .....	1,368,384		1,368,384
Vancouver and New Westminster Area Parole Office, Vancouver, BC .....	8,149,220	1,133,201	9,282,421
Vancouver Island Area Parole Office, Victoria, BC .....	3,599,937		3,599,937
Fraser Valley District, Abbotsford, BC .....	1,812,324		1,812,324
Interior Area Parole Office, Kamloops, BC .....	3,312,868		3,312,868
Community Corrections Administration Office, Abbotsford, BC .....	848,551		848,551
Sumas Centre Community Correctional Centre, Matsqui, BC .....	1,098,986	657,253	1,756,239
Vancouver Community Corrections, Vancouver, BC .....	778,834		778,834
Northern Interior Area Parole Office, Prince George, BC .....	2,132,117		2,132,117
Chilliwack Community Correctional Centre, Chilliwack, BC .....	869,560	17,450	887,010
Pacific Institute for Federal Sentenced, Abbotsford, BC .....	544,072	721,207	1,265,279
<b>Total .....</b>	<b>1,412,455,169</b>	<b>125,954,959</b>	<b>1,538,410,128</b>



## Treasury Board

## DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES

Department and agency	Vote	Amounts transferred from Treasury Board		
		Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Compensation adjustments
		\$	\$	\$
Agriculture and Agri-Food—				
Department—				
Operating expenditures . . . . .	1		15,000	19,809,000
Canadian Dairy Commission—				
Program expenditures . . . . .	25			246,000
Canadian Food Inspection Agency—				
Operating expenditures and contributions . . . . .	30		850,800	11,210,000
Canadian Grain Commission—				
Program expenditures . . . . .	40	511,514	125,000	137,000
Canada Customs and Revenue Agency—				
Operating expenditures . . . . .	1	44,483,132	1,199,853	181,249,000
Canadian Heritage—				
Department—				
Operating expenditures . . . . .	1		1,018,220	5,957,000
Canada Council for the Arts—				
Payments to the Canada Council for the Arts . . . . .	15			705,000
Canadian Broadcasting Corporation—				
Operating expenditures . . . . .	20			3,147,000
Telefilm Canada—				
Payments to Telefilm Canada . . . . .	35			113,000
Canadian Museum of Civilization—				
Operating and capital expenditures . . . . .	40	216,259		1,105,000
Canadian Museum of Nature—				
Operating and capital expenditures . . . . .	45	106,701		1,423,000
Canadian Radio-television and Telecommunications Commission—				
Program expenditures . . . . .	50	700,630		161,000
National Archives of Canada—				
Program expenditures, grants and contributions . . . . .	55		200,000	1,965,000
National Arts Centre Corporation—				
Payments to the National Arts Centre Corporation . . . . .	60			1,241,000
National Battlefields Commission—				
Program expenditures . . . . .	65		64,925	96,000
National Capital Commission—				
Operating expenditures . . . . .	70			2,175,000
National Film Board—				
Grants and contributions . . . . .	85		195,450	2,116,000
National Gallery of Canada—				
Operating and capital expenditures . . . . .	90	43,527		368,000
National Library—				
Program expenditures and grants . . . . .	100			1,337,000
National Museum of Science and Technology—				
Operating and capital expenditures . . . . .	105	154,759		532,000
Parks Canada Agency—				
Program expenditures . . . . .	110	3,160,929	160,000	32,054,000
Public Service Commission—				
Program expenditures . . . . .	120		3,813,444	5,370,000
Status of Women—Office of the Co-ordinator—				
Operating expenditures . . . . .	125		20,000	458,000

## Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote	Amounts transferred from Treasury Board		
		Vote 5	Vote 10	Vote 15
		Government contingencies	Government-wide initiatives	Compensation adjustments
		\$	\$	\$
Citizenship and Immigration—				
Department—				
Operating expenditures .....	1		259,200	17,761,000
Immigration and Refugee Board of Canada—				
Program expenditures .....	10			3,803,000
Environment—				
Department—				
Operating expenditures .....	1		341,000	11,157,000
Canadian Environmental Assessment Agency—				
Program expenditures and contributions .....	15		60,000	471,000
Finance—				
Department—				
Economic, Social and Financial Policies Program—				
Operating expenditures .....	1		180,000	2,589,000
Auditor General—				
Program expenditures and contributions .....	20			1,425,000
Canadian International Trade Tribunal—				
Program expenditures .....	25		45,000	455,000
Financial Transactions and Reports Analysis				
Centre of Canada—				
Program expenditures .....	30		71,325	768,000
Office of the Superintendent of Financial Institutions—				
Program expenditures .....	35			44,000
Fisheries and Oceans—				
Operating expenditures .....	1	3,785,702	616,800	33,109,000
Foreign Affairs and International Trade—				
Department—				
Operating expenditures .....	1		115,000	22,126,000
Canadian Commercial Corporation—				
Program expenditures .....	15			799,000
Canadian International Development Agency—				
Operating expenditures .....	20		200,000	5,697,000
International Development Research Centre—				
Payments to the International Development Research Centre .....	40			287,000
International Joint Commission—				
Program expenditures .....	45			145,000
NAFTA Secretariat, Canadian Section—				
Program expenditures .....	50		25,000	16,000
Governor General—				
Program expenditures and grants .....	1			537,000
Health—				
Department—				
Operating expenditures .....	1	3,000,000	857,887	24,059,000
Canadian Institutes of Health Research—				
Operating expenditures .....	10		55,000	50,000
Hazardous Materials Information Review Commission—				
Program expenditures .....	20	20,000	96,942	41,000
Patented Medicine Prices Review Board—				
Program expenditures .....	25		8,000	103,000

## Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote	Amounts transferred from Treasury Board		
		Vote 5	Vote 10	Vote 15
		Government contingencies	Government-wide initiatives	Compensation adjustments
		\$	\$	\$
Human Resources Development—				
Department—				
Operating expenditures .....	1		612,500	20,774,000
Canada Industrial Relations Board—				
Program expenditures .....	10		59,216	427,000
Canadian Artists and Producers Professional Relations Tribunal—				
Program expenditures .....	15			45,000
Canadian Centre for Occupational Health and Safety—				
Program expenditures .....	20		59,500	12,000
Indian Affairs and Northern Development—				
Department—				
Administration Program—				
Program expenditures and contributions .....	1		259,105	2,577,000
Indian and Inuit Affairs Program—				
Operating expenditures .....	5			8,413,000
Northern Affairs Program—				
Operating expenditures .....	30			2,152,000
Canadian Polar Commission—				
Program expenditures and contributions .....	45			2,000
Industry—				
Department—				
Operating expenditures .....	1		260,000	18,209,000
Canadian Intellectual Property Office Revolving Fund .....	S	165,307		
Atlantic Canada Opportunities Agency—				
Operating expenditures .....	20		1,372,000	1,990,000
Canadian Space Agency—				
Operating expenditures .....	30		120,000	913,000
Canadian Tourism Commission—				
Program expenditures .....	45			288,000
Competition Tribunal—				
Program expenditures .....	50		85,000	69,000
Copyright Board—				
Program expenditures .....	55			94,000
Economic Development Agency of Canada for the Regions of Quebec—				
Operating expenditures .....	60		186,150	1,261,000
Enterprise Cape Breton Corporation—				
Payments to the Enterprise Cape Breton Corporation .....	70			59,000
National Research Council of Canada—				
Operating expenditures .....	75		407,000	5,064,000
Natural Sciences and Engineering Research Council—				
Operating expenditures .....	90	449,866	116,229	177,000
Social Sciences and Humanities Research Council—				
Operating expenditures .....	100	338,747		160,000
Standards Council of Canada—				
Payments to the Standards Council of Canada .....	110			33,000
Statistics Canada—				
Program expenditures and contributions .....	115		253,000	9,891,000
Western Economic Diversification—				
Operating expenditures .....	120		974,000	1,358,000

## Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote	Amounts transferred from Treasury Board		
		Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Compensation adjustments
		\$	\$	\$
Justice—				
Department—				
Operating expenditures . . . . .	1		236,000	20,536,000
Canadian Human Rights Commission—				
Program expenditures . . . . .	10		50,000	954,000
Canadian Human Rights Tribunal—				
Program expenditures . . . . .	15		34,558	87,000
Commissioner for Federal Judicial Affairs—				
Operating expenditures . . . . .	20		100,000	296,000
Federal Court of Canada—				
Program expenditures . . . . .	30		125,000	1,552,000
Law Commission of Canada—				
Program expenditures . . . . .	35			36,000
Offices of the Information and Privacy Commissioners of Canada—				
Office of the Information Commissioner of Canada Program—				
Program expenditures . . . . .	40	2,074		198,000
Office of the Privacy Commissioner of Canada Program—				
Program expenditures and contributions . . . . .	45	193,468	66,968	314,000
Supreme Court of Canada—				
Program expenditures . . . . .	50		65,000	509,000
Tax Court of Canada—				
Program expenditures . . . . .	55		65,000	410,000
National Defence—				
Department—				
Operating expenditures . . . . .	1		396,000	72,428,000
Canadian Forces Grievance Board—				
Program expenditures . . . . .	15		60,000	17,000
Military Police Complaints Commission—				
Program expenditures . . . . .	20			110,000
Natural Resources—				
Department—				
Operating expenditures . . . . .	1		45,000	12,253,000
Canadian Nuclear Safety Commission—				
Program expenditures, grants and contributions . . . . .	20		180,000	1,013,000
Cape Breton Development Corporation—				
Operating and capital expenditures . . . . .	25			5,000
National Energy Board—				
Program expenditures . . . . .	30		155,000	1,023,000
Parliament—				
Library of Parliament—				
Program expenditures . . . . .	10		124,900	
Privy Council—				
Department—				
Program expenditures . . . . .	1		98,300	2,441,000
Canadian Centre for Management Development—				
Program expenditures and contributions . . . . .	15		1,887,881	441,000

## Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote	Amounts transferred from Treasury Board		
		Vote 5	Vote 10	Vote 15
		Government contingencies	Government-wide initiatives	Compensation adjustments
		\$	\$	\$
Canadian Intergovernmental Conference Secretariat—				
Program expenditures .....	20		25,000	155,000
Canadian Transportation Accident Investigation and Safety Board—				
Program expenditures .....	25		406,000	1,415,000
Chief Electoral Officer—				
Program expenditures .....	30		44,500	703,000
Commissioner of Official Languages—				
Program expenditures .....	35		98,000	567,000
National Round Table on the Environment and the Economy—				
Program expenditures .....	40		159,000	81,000
Public Service Staff Relations Board—				
Program expenditures .....	65		15,000	220,000
Security Intelligence Review Committee—				
Program expenditures .....	70			143,000
Public Works and Government Services—				
Department—				
Government Services Program—				
Operating expenditures .....	1	7,963,311	1,007,536	31,133,000
Translation Bureau Revolving Fund .....	S	622,795		
Consulting and Audit Canada Revolving Fund .....	S	219,576		
Communication Canada—				
Program expenditures, grants and contributions .....	20		172,000	918,000
Office of Indian Residential Schools Resolution of Canada—				
Program expenditures, grants and contributions .....	22a			87,000
Solicitor General—				
Department—				
Operating expenditures .....	1		120,300	931,000
Canadian Security Intelligence Service—				
Program expenditures .....	10		176,250	2,966,000
Correctional Service—				
Operating expenditures, grants and contributions .....	15	9,700,000	901,741	43,569,000
National Parole Board—				
Program expenditures and contributions .....	25	100,000	110,000	1,776,000
Office of the Correctional Investigator—				
Program expenditures .....	30	154,047		71,000
Royal Canadian Mounted Police—				
Operating expenditures, grants and contributions .....	35		644,543	15,757,000
Royal Canadian Mounted Police External Review Committee—				
Program expenditures .....	45			29,000
Royal Canadian Mounted Police Public Complaints Commission—				
Program expenditures .....	50		137,640	194,000
Transport—				
Department—				
Operating expenditures .....	1	3,708,252		18,459,000



## Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Concluded*

Department and agency	Vote	Amounts transferred from Treasury Board		
		Vote 5	Vote 10	Vote 15
		Government contingencies	Government-wide initiatives	Compensation adjustments
		\$	\$	\$
Canadian Transportation Agency—				
Program expenditures .....	30		136,200	1,260,000
Civil Aviation Tribunal—				
Program expenditures .....	35			35,000
Treasury Board—				
Secretariat—				
Operating expenditures .....	1		3,917,369	3,531,000
Veterans Affairs—				
Veterans Affairs Program—				
Operating expenditures .....	1		10,000	13,821,000
Veterans Review and Appeal Board Program—				
Program expenditures .....	15	53,000	77,236	293,000
Total .....		79,853,596	27,205,468	725,121,000

# SECTION 13

2002-2003

*PUBLIC ACCOUNTS OF CANADA*

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